

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 276 M

DATED 25th February 1895

[Despatch Abstract.]

Audit Report.

Recording---of the Vaniyambadi Municipality for 1893-94.

BACK PAPERS.

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

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

INDEXED.

[7]

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.	
G.O., DATED	25-2-95
No.	276m

When given for copying.

[Despatch Abstract.]

Audit Report

Recording — of the
Vaniyambadi Municipality
for 1893-94.

BACK PAPERS.

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

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

Dated 21st December 1894.

To
THE Accountant General,
Madras.

SIR,

I have the honor to submit ^{the Municipal auditor's} the following report on my recent audit of the accounts of the Vaniyambady 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. 3327-10-6, was in agreement with that appearing in the ^{Bank} Treasury Pass Book allowing for outstanding cheques, 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,

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

I have &c,

Camp. Palamcottah.
10th January 1895.

/sd/ D. J. Burbidge,
Inspector of Local Fund Accounts.

Forwarded

cho $\frac{278}{595}$

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

Fort Saint George.
Accountant General's Office. }
18 January 1895 } Accountant General.

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Vaniyambodi
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				1312	6		1310		
b. Endowments									
c. Water-tax Fund									
Total ..				1312	6		1310		
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..									
b. Tax on buildings (section 63) ..	7781	15	9				7800		
c. Tax on lands (section 63) ..	180	13	6				200		
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs and palanquins (section 77) ..	21						20		
f. Tax on animals (section 77) ..	213	8					210		
g. Tax on carts and other vehicles without springs (section 85) ..	388						380		
h. Tolls (section 91)—									
Gross receipts 2835..									
Less Local Fund share 567..	2268						2270		
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				10853	5	3			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..									
Carried over ..				10853	5	3	10880		

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.			
Brought forward ..				10853	5	3	10880		
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands									
ii. Rent of buildings									
iii. Avenue receipts	234	5	10				220		
iv. Fees from Travellers' Bungalows									
b. i. Sale-proceeds of lands									
ii. Produce of lands, gardens, &c.	87	15	4				40		
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	19	4	6				30		
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c.	23	4					10		
d. i. Fees from educational institutions	123	1	6				130		
ii. Other revenue from educational institutions									
iii. Sale-proceeds of books in Municipal Book Depot									
e. i. Sale-proceeds and composition fees of medicines									
ii. Other Hospital receipts									
f. i. Income from markets	392	10					390		
ii. „ slaughter-houses.	575						580		
g. Other fees									
i. Distraint fees	8	6					10		
ii. License fees	293	4	10				290		
iii. Cartstand fees									
iv. Fees for extracts from Birth and Death Registers									
h. Fines under Municipal and other Acts	653	2	4				530		
i. Interest on investments—									
i. General, including choultries									
ii. Educational									
iii. Medical									
j. Premium on loans									
Carried forward ..				2410	6	4			
				13,263	11	7	13,110		

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 ..					13263	11	7	13110		
5. GRANTS AND CONTRIBUTIONS—										
a. From Government—										
i. Education—										
Normal stipends ..	..	18	6	2				20		
Buildings ..	..									
Municipal Schools ..	..	12	10	8				10		
Other purposes ..	..									
ii. Medical ..										
iii. Other purposes—										
Communications ..	..									
Water-supply ..	..									
Drainage ..	..									
Sanitation ..	..									
Other purposes ..	..									
b. From Local Boards—										
i. Education ..	..									
ii. Medical ..	..	717	12					770		
iii. Other purposes ..	..									
c. Other grants and contributions—										
i. Education ..	..									
ii. Medical ..	..									
iii. Other purposes ..	..				748	12	10			
6. MISCELLANEOUS—										
a. Recoveries on account of service. rendered to private individuals—										
i. Private scavenging ..	..	126	7					130		
ii. Other purposes ..	..									
b. Other items—										
i. Fishery rents ..	..									
ii. Refunds of Expenditure of previous year ..	..									
iii. Fee for numbering carts, &c.	..		14							
iv Other items		37	15	9	165	4	9	20		
Carried over ..					14177	13	2	14060		

Statement I—*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 ..						14,177	13	2	14,060	"	"
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 ..			26	4	5	26	4	5			
Total Receipts ..						14,204	17		14,060	"	"
Add opening balance ..						1312	6		1310	"	"
Grand Total ..						15,516	23		15,370	"	"

* Expenditure on toll tickets and process fees and overpayments to District Boards on account of items II and when these are recovered, the recoveries should be credited to the same heads.

* 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 $\frac{7}{12}$ per cent. and tax on lands at $\frac{5}{100}$ per cent. of rent value.
3. Water-tax on buildings and lands is levied at $\frac{1}{100}$ per cent. ^{annas} for every 60 square yards. and
4. Tax on vehicles and animals is levied at $\frac{1}{2}$ the maximum rates. ^{within the village site.}
5. Tax on carts, &c., is levied at Rs. 2 per cart per annum.
6. Tolls are levied at $\frac{1}{2}$ the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. 787 M dated 14th August 1886 & G.O. 11402 of 2nd August 1890.
8. The house-tax registers were last revised in the official year 1891-92 and the land tax registers in the official year 1890-91.
9. Total extent of land assessed is
- | Land Type | Area (acres) | Rate |
|----------------------|--------------|----------|
| Cultivable wet lands | 267 | 34 cents |
| Dry lands | 531 | " |
| Vacant house sites | 13 | " |
| Vacant house sites | 50 | " |
10. The mode of estimating the annual rental of houses and lands is as follows:—
- Houses. Annual rental was ordinarily fixed at 8 per cent approximately of the sale value.
- Vacant House sites. At 8 per cent of the sale value.
- Cultivable lands. On the average rate at annas 2 1/2 per cent of the sale value.

STATEMENT II.

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

[illegible]

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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	738	10	3				740	"	"
b. Results Grants	138	4	7				130	"	"
c. Contingencies	270	3	3	1147	2	1	250	"	"
3. SALARY GRANTS	419	11	3	419	11	3	420	"	"
4. RESULTS GRANTS	132	"	"	132	"	"	100	"	"
5. COMBINED GRANTS—									
a. Fixed Payments									
b. Results Grants									
6. INSPECTION—									
a. Contributions to Local Boards ..									
b. Municipal Inspectors—									
i. Establishment	89	4	5				90	"	"
ii. Contingencies	47	10	7	136	15	"	40	"	"
7. MISCELLANEOUS—									
a. Building, furniture, &c., grants ..									
b. Common gymnasium—									
i. Establishment									
ii. Contingencies									
c. Other items	11	1	10	11	1	10			
Total, Grant II ..				1846	14	2	1770	"	"
GRANT III—(Sanitation and Medical Services.)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	939	15	2				950	"	"
b. Medicines and Supplies	223	2	7				300	"	"
c. Diet of Patients									
d. Sundries and Contingencies	272	6	1				300	"	"
e. Contributions to Local Boards ..				1435	7	10			
Carried forward ..				1435	7	10	1550	"	"

8
Statement II—cont.

				1893-94.								
Heads of Account.				Detail of Minor Heads.			Totals of Major Heads.			Revised Estimate for 1893-94.		
				RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..							1435	7	10	1550		
GRANT III—Sanitation and Medical Services—cont.												
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—												
i. Medical College ..				18	"	"				50	"	"
ii. Sanitary Inspection ..				34	"	"				50	"	"
iii. Medical Reserve staff ..				6	"	"						
iv. Cutlers' Establishment ..				2	"	"	60	"	"			
b. CONTRIBUTIONS TO LOCAL BOARDS &c., FOR—												
i. Medical Schools ..												
ii. Reserve staff ..												
c. OTHER CONTRIBUTIONS ..												
3. VACCINATION—												
a. Establishment ..				175	2	1				190	"	"
b. Contingencies ..				57	3	4	232	5	5	80	"	"
c. Contributions to Local Boards ..												
4. REGISTRATION OF BIRTHS AND DEATHS—												
a. Establishment ..				96	"	"				100	"	"
b. Contingencies ..				8	15	6	104	15	6	20	"	"
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—												
a i. Establishment ..				2561	7	5				2580	"	"
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..				85	2	4				70	"	"
b. Private scavenging—												
i. Establishment ..				212	8	2				210	"	"
ii. Contingencies, such as cost of scavenging carts, &c. ..				156	6	"				160	"	"
c. Cholera charges ..				89	11	5				100	"	"
d. Contingencies ..				287	11	8	3392	15	"	280	"	"
Total, Grant III ..							5225	11	9	5440	"	"

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	178	4	2						
b. Contingencies	331	6	6				180	"	"
2. i. MARKETS—							340	"	"
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									
b. Contingencies									
6. PUBLIC GARDEN—									
a. Establishment	48	-	-	48	"	"	50	"	"
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..									
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 ..				557	10	8	570	"	"

[illegible]

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									
b. Others									
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 ..				12,188	13	1	12,370		
Balances—									
a. Municipal Fund				3327	10	6	3000		
b. Endowments									
c. Water-tax Fund									
Grand Total ..				15,516	7	7	15,370		

NOTE TO STATEMENT II.

NOTE TO SIXTEEN

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

ASSETS.

LIABILITIES.			ASSETS.		
	RS.	A. P.		RS.	A. P.
Balance of Loans ..	264	12 "	Municipal Balance .. { Cash ..	3327	10 6
Deposits to be adjusted ..			Securities ..		
Other Liabilities (in detail) ..			Deposit Balance .. { Cash ..	264	12 "
			Securities ..		
			Sinking Fund of loans ..		
			Funded Capital of endowed institutions, Hospitals, &c. ..		
			Total ..	3592	66.
			Value of Premises, &c. <i>Street Lankaruss &c.</i>	2580	12 "
			Do. of Tools and plant ..	6	10 "
			Do. of Live stock ..		
			Do. of Furniture ..	4356	9.
			Arrears of taxes, &c. ..	507	15 "
			Other assets (in detail) ..		
			Total ..	3529	14 2
			Claims—		
			Advances Recoverable—		
			Permanent advance ..	25	" "
			Advances for works, &c. ..		
			Total ..	25	" "
Total ..	264	12 "	Grand Total ..	7147	48.

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

	RS.		A. P.		RS.		A. P.
	No. of items.	Year.	No. of items.	Year.	No. of items.	Year.	No. of items.
1. Deposits by Appellants	..	..	..	..	..	..	..
2. Do. by Renters	..	..	..	..	..	..	..
3. Do. by Contractors	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..
Total Receipts ..	..	..	..	..	..	..	..
Grand Total ..	..	..	..	..	..	..	..

Details of Balance.

	RS.		A. P.		RS.		A. P.
	No. of items.	Year.	No. of items.	Year.	No. of items.	Year.	No. of items.
Appellants' Deposits	..	..	..	..	..	..	..
Renters' do.	..	..	..	..	..	..	..
Contractors' do.	..	..	..	..	..	..	..
Municipal Servants' do.	..	..	..	..	..	..	..
Deposits for Work	..	..	..	..	..	..	..
Miscellaneous Deposits, viz.	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..

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

Tax.	RS.		A. P.		RS.		A. P.	Balance (column 4 minus columns 5, 6 and 7).
	No. of items.	Year.	No. of items.	Year.	No. of items.	Year.	No. of items.	
1. Tax on arts, &c.	..	..	..	..	..	..	..	..
2. " on buildings	..	..	..	..	..	..	..	..
3. " on lands	..	..	..	..	..	..	..	..
4. Water-tax on buildings and lands	..	..	..	..	..	..	..	..
5. Tolls (gross receipts)	..	..	..	..	..	..	..	..
6. Market rents	..	..	..	..	..	..	..	..
7. Slaughter-house fees	..	..	..	..	..	..	..	..
8. Rent of cart-stands	..	..	..	..	..	..	..	..
9. Private scavenging fees	..	..	..	..	..	..	..	..
10. <i>Avenues.</i>	..	..	..	..	..	..	..	..
11. <i>Butchery rope produce.</i>	..	..	..	..	..	..	..	..
12.	..	..	..	..	..	..	..	..
13.	..	..	..	..	..	..	..	..
14.	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..

Statement IV-B.—Municipality of *Vannian*
Demand, Collection and Balance Statement for the year 1892-93—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.	
1. Tax on Arts, &c.	..	87	3	362	9	449	12	304	4			101	10	1891-92	11-11-10	
2. " on Buildings	..	18	3	62	15	81	3	55	13			3	2	1892-93	32-1-4	
3. " on Lands	..													1890-91	43-13-2	
4. Water-tax on Buildings and Lands	..													1891-92	1-1-10	
5. Tolls	..													1892-93	4-14-3	
6. Market Rents	..													1892-93	16-3-5	
7. Slaughter-house Fees	..													22-3-6		
8. Rent of Cart stands	..															
9. Private Scavenging Fees	..															
10.																
11.																
12.																
13.																
14.																
Total.		105	6	429	8	534	15	364	2			104	13	66	8	

STATEMENT V.—Abstract of transactions under Advances.—

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	51	4	5
(2) Amount advanced during the year	280	"	"
Total	331	4	5
(3) Amount adjusted during the year—			
(a) On account of advances made during the year	280	"	"
(b) Do. previous years	26	4	5
Total amount outstanding at the end of the year *	25	"	"
Total	331	4	5

Details of Balance.

Permanent advance to the Manager. Rs. as Rs.
10 - " - "
Do. to the Hospital Assistant 15 - " - "
Total. 25 - " - "

Local & Municipal Dept
From
CURRENT No. 535 M
The Accountant General
Madras

To
The Chief Secretary to Government
Local and Municipal Department
Fort Saint George,
through the Chairman, Municipal
Council, Vaniyambadi and the
Collector of Salem

cho L-78
595
Dated 18-1-95
Recd } January 18/95

SECRETARY
15 FEB 1895

SUBJECT OF MADRAS

Forwarding report on the
Audit of the Accounts of the Vani-
yambadi Municipality for 1893-94

Despatched on 1980
21/1/95

Forwarded.

Collector

To the Chairman & Council
Vaniyambadi

9902316-286
923420-7-74
100242-2-93
12452416-7-73

TREASURY DEPUTY COLLECTOR
7 FEB. 95

Local & Municipal Dept.
CURRENT No. 535 M

Endorsement No. 867
6.2.95

Submitted to the
Chief Secretary to
Government Local &
Municipal Department
through the Collector
of Salem

Chairman
7/1/95

Endorsement No. 148

Submitted.

14-2-95
Collector

B/2
To Chief Secretary
to Government
Local & Municipal Dept
Madras

Local & Municipal Dep

CURRENT No. 535 M

From

The Chairman, Municipal Council,
Vaniyambadi

No. 86

Dated 6-2-95

Received 15-2-95

Enclosures

SUBJECT:

Submitting report on the audit of the
accounts of the Municipality for 1893-94.

under 252-95 10226

Recorded.

M. R. 95

V.B.
21/2/95

a 2/2

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

ENCLOSURES.

CURRENT No.

STATEMENT WITH DITTO.

ORDER OF GOVERNMENT

STATEMENT WITH DITTO.

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Miscellaneous.

LOCAL AND MUNICIPAL DEPT.
G.O., DATED 25-2-95
No. 276m

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Audit Report.

Recording — of the
Vaniyambadi Municipality
for 1893-94.

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DATED

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LETTER OF GOVERNMENT.

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