[L. & M. 2,000-8-8-96.]

Local & Munl. (1896) Department.

MISCELLANEOUS.

G.O., No. 147 M

DATED 27th January 1896

[Despatch Abstract.]

Accounts.

Recording audit report on the ---- of the Chidambaram 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.

[9]

LOCAL AND MUNICIPAL DEPARTMENT

Local & Municipal Dept.
CURRENT 1896

From

The Chairman, M.C., Chidambaram.

No. 443

Dated 8-1-96

Received 20-1-96

Enclosures 2

SUBJECT.

Submitting the Auditor's report on his examination of the ~~municipal~~ accounts of the Chidambaram municipality for 1894-95.

Municipal order No. 147 Mun. dt 27-1-96

Recorded

KB 29/1/96

WMS 30-1-96

Copy to the Accountant General with Dft No. 30/1/96

1424

C. No 222/ Dy. 295

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

Camp. Bellary

Dated 13th November 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 Chidambaram 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. 6574-4-6, was in agreement with that appearing in the ~~Bank~~ Sub 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 ~~placed in the hands of~~ forwarded to 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~~

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

I have &c.,
(Signed) K. E. Pritchard
Assistant Accountant-General
and Inspector of Local Fund Accounts.

478/418

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,
14th December 1895.

2 RS

Offg Accountant-General.

STATEMENT I.

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

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.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund				5807	12	8	5810	-	-
b. Endowments									
c. Water-tax Fund									
Total ..				5807	12	8	5810	-	-
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	2465	11	6				2200	-	-
b. Tax on buildings (section 63) ..	6230	14	-				6400	-	-
c. Tax on lands (section 63) ..	274	-	5				400	-	-
d. Water-tax on buildings and lands (section 75)	-	-	-						
e. Tax on vehicles with springs and palanquins (section 77) ..	153	-	-				150	-	-
f. Tax on animals (section 77) ..	831	12	-				830	-	-
g. Tax on carts and other vehicles without springs (section 85) ..	1296	-	-				1230	-	-
h. Tolls (section 91)—									
Gross receipts 6421-5-6. 2134-4-10									
Less Local Fund share ..	4287	-	8				4290	-	-
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									
b. Ferry rents									
c. Fees under Act II of 1888 ..									
Carried over ..				15538	6	7	15500	-	-

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 ..				15,538	6	7	15,500	-	-
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	97	4	6				140	-	-
ii. Rent of buildings ..	50	-	-				60	-	-
iii. Avenue receipts	426	7	9				450	-	-
iv. Fees from Travellers' Bungalows				573	12	3			
b. i. Sale-proceeds of lands ..									
ii. Produce of lands, gardens, &c.	3	4	-						
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	42	3	3						
c. Conservancy receipts—				45	7	3	50	-	-
Sale-proceeds of night-soil, street refuse, &c. ..	316	8	-	316	8	-	250	-	-
d. i. Fees from educational institutions	4	8	-	4	8	-	10	-	-
ii. Other revenue from educational institutions ..									
iii. Sale-proceeds of books in Municipal Book Depôt ..									
e. i. Sale proceeds and composition fees of medicines ..	7	-	-				10	-	-
ii. Other Hospital receipts ..	5	15	6						
f. i. Income from markets ..	497	-	-	12	15	6			
ii. „ slaughter-houses.	55	-	-				520	-	-
g. Other fees				552	-	-	60	-	-
i. Distraint fees	7	4	-						
ii. License fees	514	13	2				10	-	-
iii. Cart-stand fees	499	13	2				800	-	-
Other fees	15	-	-				15	-	-
iv. Fees for extracts from Birth and Death Registers ..	2	8	-				5	-	-
h. Fines under Municipal and other Acts	465	1	4	524	9	2	400	-	-
i. Interest on investments—				465	1	4			
i. General, including choultries									
ii. Educational									
iii. Medical									
j. Premium on loans									
Carried over ..				18,033	4	1	18,280	-	-

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 ..				18,033	4	1	18,280	-	-
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	1662	15	9	1662	15	9	1600	-	-
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 ..	228	2	-				200	-	-
ii. Other purposes	6	14	-				20	-	-
b. Other items –				235	-	-			
i. Fishery rents	650	-	-				650	-	-
ii. Refunds of Expenditure of previous year									
iii. Fee for numbering carts, &c.	2	10	-						
Other items.	26	10	3	679	4	3			
Carried over ..				20,610	8	1	20,750	-	-

Statement I—*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 ..				20610	8	1	20750	-	-
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	10	-	-				10	-	-
ii. Others				10	-	-			
Total Receipts ..				20620	8	1	20760	-	-
Add opening balance ..				5807	12	8	5810	-	-
Grand Total ..				26428	4	9	26570	-	-

* 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 7½ annas per cent. of rent value. 4-6 for every 80 square yards.
3. Water tax on buildings and lands is not 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 ¾ ~~the~~ of the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O.s No. 1821 / 5-12-73, 1645 m / 5-12-89, 474 m / 20-3-90, 1839 m / 10-11-92 + 1224 m / 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 94-95.
9. Total extent of land assessed is ~~acres~~ 486.33 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:— Of houses not rented out the annual rental is fixed at what they would fetch if rental consideration being had for locality. Rs. 10/- is taken as the annual value of one acre of wet land and Rs. 5 for dry land.

Statement II.

Expenditure from the Municipal Fund of the Town of Chidambaram 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	1359 / ~~120~~ 377	3 / ~~12~~ 12	7 / ~~6~~ -				1500	-	-
b. Buildings	~~267~~	~~4~~	~~-~~				2270	-	-
c. Drainage									
d. Water-supply	183	5	3	1920 / ~~1652~~	4 / ~~5~~	10 / ~~11~~	180	-	-
e. Miscellaneous public improvements							500	-	-
2. REPAIRS—									
a. Communications	1590 / 287	2 / 4	10 / 10				1200	-	-
b. Buildings	~~387~~	~~2~~	~~10~~				450	-	-
c. Drainage—									
i. Repairs to works ..	67	9	1						
ii. Establishment for flushing drains, &c.									
d. Water-supply—									
i. Repairs to works, machinery, &c.	302	10	8				510	-	-
ii. Establishment	190	12	7				190	-	-
iii. Contingencies									
e. Miscellaneous public improvements				2438 / ~~2470~~	8 / ~~12~~	- / ~~11~~			
3. ESTABLISHMENT	408	3	10	408	3	10	420	-	-
4. TOOLS AND PLANT AND OTHER STORES.	13	2	2	13	2	2	10	-	-
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 ..				~~4544~~ 4780	~~8~~ 2	~~10~~ 10	7230	-	-
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									
b. Contingencies									
Carried over ..									

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 ..									
GRANT II—(*Educatio*)—cont.									
ii On Salary-Results System—									
a. Fixed Payments	96	-	-				96	-	-
b. Results Grants	22	13	-				40	-	-
c. Contingencies	31	13	6	150	10	6	34	-	-
3. Salary Grants	847	10	4	847	10	4	790	-	-
4. Results Grants	1136	5	-	1136	5	-	1100	-	-
5. Combined Grants—									
a. Fixed payments									
b. Results Grants									
6. Inspection—									
a. Contributions to Local Boards ..									
b. Municipal Inspectors—									
i. Establishment	180	-	-				180	-	-
ii. Cotingencies	9	10	-	189	10	-	10	-	-
7. Miscellaneous—									
a. Building, furniture, &c., grants.	7	15	-	7	15	-			
b. Common gymnasium—									
i. Establishment									
ii. Contingencies									
c. Other items									
Total, Grant II ..				2332	2	10	2250	-	-
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	2207	4	-				2205	-	-
b. Medicines and Supplies ..	499	13	8				450	-	-
c. Diet of Patients	311	13	11				300	-	-
d. Sundries and Contingencies ..	442	5	9				445	-	-
e. Contributions to Local Boards ..									
Carried over ..				3461	5	4	3400	-	-

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 ..				3461	5	4	3400	-	-
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* Contributions to Provincial Funds for—									
i. Medical College	104	-	-				70	-	-
ii. Sanitary Inspection ..	66	-	-				70	-	-
iii. Medical reserve staff ..	11	-	-				10	-	-
iv. Cutlers' Establishment ..	-	-	-	181	-	-	10	-	-
b. Contributions to Local Boards, &c., for—									
i. Medical Schools									
ii. Reserve staff									
c. Other Contributions ..									
3. Vaccination—							180	-	-
a. Establishment	180	-	-				150	-	-
b. Contingencies	168	11	3	348	11	3			
c. Contributions to Local Boards ..									
4. Registration of Births and Deaths—							144	-	-
a. Establishment	144	-	-				6	-	-
b. Contingencies	10	3	6	154	3	6			
5. Conservancy, Road cleaning and Road watering—							2752	-	-
a i. Establishment	2567	9	1						
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1582	4	4				1898	-	-
b Private scavenging—							212	-	-
i. Establishment	207	6	5				8	-	-
ii. Contingencies, such as cost of scavenging carts, &c. ..	-	-	-				100	-	-
c. Cholera charges and festival charges.	116	6	-				50	-	-
d. Contingencies	60	5	6	4533	15	4			
Total, Grant III ..				8679	3	5	9060	-	-

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	405	6	3				420	-	-
b. Contingencies	1214	5	3				1550	-	-
2. i. MARKETS—				1619	11	6			
a. Establishment									
b. Contingencies									
ii SLAUGHTER-HOUSE—									
a. Establishment									
b. Contingencies									
3. CHOULTRIES—									
a Establishment									
b. Contingencies									
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment									
b. Contingencies									
5. AVENUES—									
a. Establishment	180	10	11				180	-	-
b. Contingencies	8	15	-	189	9	11	50	-	-
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.									
9. OTHER CHARGES—									
i. Work done for private individuals other than private scavenging	6	7	6				10	-	-
Carried over ..	6	7	6	1809	5	5	2210	-	-

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 ..	6	7	6	1809	5	5	2210	-	-
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. OTHER CHARGES—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..	9	12	6				20	-	-
iii. Printing	329	8	7				350	-	-
iv. Compensation for lands ..	235	10	-				260	-	-
v. Other items	2	5	10	348	10	11			
Total Grant IV ..				2393 2158	10	4	2840	-	-
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	886	14	2				882	-	-
ii. Inspection	171	4	8	1058	2	10	180	-	-
b. Collection of Municipal Taxes—									
i. Establishment	273	9	9	273	9	9	288	-	-
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)	319	1	3	319	1	3	240	-	-
e. Contributions for Central office and Audit establishments ..	100	-	-	100	-	-	100	-	-
Total, Grant V ..				1750	13	10	1690	-	-
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 ..									

of wet land and Rs. 5 for dry land.

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 ..									
Advances recoverable—									
a. Permanent	10	-	-						
b. Others	143	9	-	153	9	-	150	-	-
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 ..				19854	-	3	23220	-	-
Balances—									
a. Municipal Fund				6574	4	6	3350	-	-
b. Endowments									
c. Water-tax Fund									
Grand Total ..				26428	4	9	26570	-	-

Note to Statement II.

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

Liabilities.

	RS.	A.	P.
Balance of Loans			
Deposits to be adjusted ..	2094	-	11
Other Liabilities (in detail) ..			
Total ..	2094	-	11

Assets.

		RS.	A.	P.
Municipal Balance ..	Cash	6574	4	6
	Securities ..			
Deposit Balance ..	Cash	2094	-	11
	Securities ..			
Sinking Fund of loans				
Funded Capital of endowed institutions, Hospitals, &c.				
Total ..		8668	5	5
Value of Premises, &c.		15700	-	-
Do. of Tools and plant				
Do. of Live stock				
Do. of Furniture				
Arrears of taxes, &c.		2138	10	3
Other assets (in detail)				
Total ..		26506	15	8
Claims—				
Advances Recoverable—				
Permanent advance		30	-	-
Advances for works, &c. ..		213	10	-
Total ..		243	10	-
Grand Total ..		26750	9	8

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

	Rs.	A.	P.
Balance brought forward ..	1810	7	2
1. Deposits by Appellants	-	3	5
2. Do. by Renters	1734	-	-
3. Do. by Contractors	65	-	-
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	-	11	8
Total Receipts ..	1799	15	1
Grand Total ..	3610	6	3

	Rs.	A.	P
1. Credited to Municipal Funds	1431	5	4
2. Returned to Appellants	-	-	-
3. Do. to Renters	-	-	-
4. Do. to Contractors	85	-	-
5. Do. to Municipal Servants	-	-	-
6. Do. to Parties	-	-	-
7. Paid to Claimants	-	-	-
Total ..	1516	5	4
Balance* ..	2094	-	11
Grand Total ..	3610	6	3

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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. 93-94	No. of items.	Year. 94-95	Total. No. of items.	Total. Rs.	Total. A.	Total. 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 ..																			
Renters do. ..																			
Contractors' do. ..																			
Municipal Servants' do. ..												1 225 - -	9	1734 - -	10	1959	-	-	
Deposits for Work ..												2 70 - -	1	50 - -	3	120	-	-	
Miscellaneous Deposits, viz.																			
Total ..																15	-	11	
												3 295 - -	13	1784 - -		2094	-	11	

Statement IV-A.—*Municipality of* Chidambaram 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.	3280 - -	198 8 -	3081 8 -	2006 8 -			1075 - -
2. „ on buildings	6349 6 6	16 12 5	6332 10 1	6001 10 7			330 15 6
3. „ on lands	295 2 9	- - -	295 2 9	147 6 10			147 11 11
4. Water-tax on buildings and lands	- - -	- - -	- - -	- - -			- - -
5. Tolls (gross receipts)	6420 - -	- - -	6420 - -	6420 - -			- - -
6. Market rents	497 - -	- - -	497 - -	497 - -			- - -
7. Slaughter-house fees	55 - -	- - -	55 - -	55 - -			- - -
8. Rent of cart-stands	- - -	- - -	- - -	- - -			- - -
9. Private scavenging fees	267 6 -	- - -	267 6 -	213 - -			54 6 -
10. Rent of Buildings	60 - -	- - -	60 - -	45 - -			15 - -
11. Fishery Rents	650 - -	- - -	650 - -	650 - -			- - -
12. Rent of Lands	132 13 -	- - -	132 13 -	78 1 -			54 12 -
13.							
14.							Total 1677 13 5

14

Statement IV-B.—*Municipality of Chidambaram* 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.	
1. Tax on arts, &c.	248	4 -	745	- -	993	4 -	459	3 6	153	8 -	45	12 6	334	12 -	'90-'91 & '93-'94.
2. ,, on buildings	23	7 5	256	4 2	279	11 7	229	3 5	7	13 11	5	4 5	37	5 10	'91-'92 & '93-'94.
3. ,, on lands	36	12 10	169	9 1	206	5 11	126	9 7	2	3 2	10	11 10	66	13 4	'92-'93 & '93-'94.
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 ..	9	- -	14	- -	23	- -	15	7 -	1	- -	6	- -	7	8 -	'90-'91 & '93-'94.
10. Rent of Buildings	-	- -	5	- -	5	- -	5	- -	-	- -	-	- -	-	- -	
11. Rent of Lands.	27	13 8	9	13 6	37	11 2	19	3 6	4	2 -	-	- -	14	5 8	'89-'90 & '93-'94.
12.													Total	460	12 10
13.															
14.															

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

		Rs.	A.	P.
(1) Total amount outstanding at the beginning of the year		100	1	4
(2) Amount advanced during the year		1008	9	4
	Total ..	1108	10	-
(3) Amount adjusted during the year—				
		855	-	-
(*a*) On account of advances made during the year		10	-	-
(*b*) Do. previous years		243	10	-
Total amount outstanding at the end of the year* ..				
	Total ..	1108	10	-

* *Details of Balance.*

Permanent Advances.

Manager .. .. .. Rs. 5-- --
Civil Apothecary .. .. 20-- --
Sanitary Inspector .. .. 5-- -- 30-- --

Others.

'91-'92 Process fees 40-1-4

'93-'94 & '94-'95 to Sanitary acharry for latrine work .. .. 80-- --

Messrs Best & Co as value of empty Kerosine oil drums. .. .. .. 88-- --

Overpayment to P.W. Contractor,
Vythilingam Pillai 5-9-0 213-10-4

Total. 243-10--

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Receipts.				
4. g. Other fees.				
ii. License fees.	499 13 2	514 13 2	+ 15 - -	(1) License fees on a private Cartstand transferred.
iii. Cart Stand fees.	15 - -	- - -	- 15 - -	(2) —— Do. ——
Charges.				
Grant I. Public Works.				
1. (a) Communications	1201 12 8	1359 3 7	- 67 9 1	(3). Cost of plastering the drains of saraya godown street transferred to Repairs – Drainage.
			+ 225 - -	(4). Compensation for buildings taken up for road purposes transferred from Grant IV Other Charges.
-(b) Buildings	267 4 "	377 12 -	+ 99 14 -	(5) Cost of iron dust bins transferred from 'Repairs – Buildings'.
			+ 10 10 -	(6) Cost of land for a Latrine transferred from Grant IV.
2. (b) Buildings	387 2 10	287 4 10	- 99 14 -	(7) Vide item (5) above
2. Drainage – 1. Repairs to works.	" " "	67 9 1	+ 67 9 1	(8) Vide item (3) above.
Grant IV. 9. Other Charges.				
work done for private individuals &c.	6 7 6	- - -	- 6 7 6	(9) Cost of numbering carts transferred to V. Other items.
IV. Compensation for lands	235 10 -	" " "	- 225 - -	(10). Vide item (4) above.
			- 10 10 -	(11). Vide item (6) above.
V. Other items.	2 14 4	9 5 10	+ 6 7 6	(12). Vide item (9) above.
A. C. and B. Statements.				
Current.				
ax on Buildings. Demand.	6249 6 6	6344 12 -	- 4 10 6	(13). Remission by the Chairman on his own revision eliminated.
" -Remission by Council.	16 12 5	12 1 11	- 4 10 6	

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.

Vs 1296 mer

LOCAL FUNDS (MISC.) DEPARTMENT.

COLLECTOR'S OFFICE
16 DEC 95
SOUTH ARCOT

From

THE ACCOUNTANT-GENERAL,

Madras,

To

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

No. 478/418

Dated 14th December 1895
Received

No.

Subject.

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

216 mer 96

Extract from the proceedings of the Municipal Councillors of Chidambaram passed at their meeting held on Saturday the 21st day of December 1895.

Present.

Mr. M.B. Ramaswamy Ayyangar — Chairman (delegate).
" K. Varahabhariar Avargal
Mr G.A.W. Fellowes.
Mr. P. Govindasami naidoo Garoo.
" M. Murugasami Devasahayam Avargal
Nazareth Lal Khan Saib Avargal.
Mr. Vishnumadasa Jatia Vallabhar Avargal B.A.
absent & Councillors.

× × × × × × × × × ×

III. Read Audit notes & Audit Report on the accounts of this municipality for 1894-95 and the Chairman's draft reply to the points referred to in the Audit notes.

Resolved that the draft reply be accepted and sent to the Accountant Avargal & that the Audit report be sent to Government.

× × × × × × ×

(Signed) M. Ramaswamy Ayyangar
Chairman Delegate.

(True Extract)

Municipal Office
Chidambaram
8th January 1896

Veeraraghavasami ayer.
Chairman
(Delegate).

8-1-96

From 88/96 Cur 16 Rec 22/1/96 By [illegible]

The Chairman
Municipal Council

Chidambaram

Local & Municipal Dept.
CURRENT No. 216 /96

To The Chief Secretary to Govt
Fort St George

(through the Head Assistant Collector and Collector of South Arcot)

Dated 8th
Despd &
Received } January 1896

Enclosure 2

No. 443

Submitting the Auditor's report on his examination of the Municipal accounts for 1894-1895

Forwarded
Submitted
DEPUTY 21. 1. 96

Forwarded -
DESPATCH 28 JAN. 96
Asst Collector
Collector
21-1-96

MUNICIPAL COUNCILLORS' OFFICE
CHIDAMBARAM

From,

CURRENT No.

THE CHAIRMAN,
MUNICIPAL COUNCIL,
CHIDAMBARAM.

To, The Chief Secretary
Government
Fort St George.
(through the Hd Asst Collector & Collector of South Arcot).

Dated 8th
Received } January 1896

No. 443
Enclosures (2)

REFERENCE

This / Your office letter No.

Sir,

I have the honor to forward herewith the Auditor's report on his examination of the Municipal accounts for 1894-95. It was placed before the Council at its meeting held

24/1

on the 21st Ultimo and a copy of its resolution is also herewith forwarded.

I have the honor to be

Sir,

your most Obedient Servant

M R Ramaswamy Ayer

Chairman (Delegate).

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.