[L. & M. 28.]
10,000—15-10-01.

Paper taken out of the Records from the charge of the Referencer.

Press / Ordinary / Routine No. 1144½ dated 10-5-97 190 .

Date taken out.	For what purpose. Department.	C. No.	Year.	Initials of clerk taking the paper or of attender.	Date returned.	Initials attend.
4-4-07	Fin	886	07	[illegible]		
25/6/03	Fin Local				7/7/03	
29-7-04	Financial					
	Current No. 4464					
				JJ 10		

[L. & M. 3,000—19-11-06.]

INDEXED.

Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 1145 M

DATED 10-5-97

DESPATCHED

[Despatch Abstract.]

Accounts

Recording report on the audit of the — of the Vellore municipality for the year 1895-96, and requesting the Accountt Genl. to draw the Municipal attention to the Chairman's letter.

BACK PAPERS.

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

FURTHER PAPERS.

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

Local & Munl. (1897) Department.

CURRENT No. 1590 M

COLLECTOR'S OFFICE 8 - APR. 1897 TO TH A COT.

From The Chairman Municipal Council Vellore (Thro: Collector North Arcot)

No. 545 LL

SECRETARY TO GOVERNMENT 12 APR. 1897 LOCAL & MUNICIPAL DEPARTMENT

Dated 6th April 1897

Received 13-4-1897

Registered

Enclosures one

Spare copies

Mis **Order.** No. 1145 M. mis. d/ 10-5-97.

Recorded.

2. The Accountant-General is requested to draw the auditor's attention to the ~~errors pointed out in the~~ Chairman's letter.

8/5

10/5/97

V.R. 30/4/97

SUBJECT.

Returning the report on the audit of accounts of Vellore Municipality for 1895-96.

Submitted

To The Chairman Municipal Council ~~of~~ Vellore. R00

" Accountant-General. K10

(Copy 16/5/97)

Despatched 10 Collector

Dated 10.4.97

Ent. B.R. 8.4.97.

/4/97 a/5

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

VELLORE MUNICIPAL OFFICE:

Dated, 6th April 1897.

Despatched 7th April 1897

No. 675/A FROM

MUHAMMAD HABIBULLAH SAHEB,

CHAIRMAN, MUNICIPAL COUNCIL,

VELLORE.

TOWN & MUNICIPAL DEPT. CURRENT No. 1590 M

Reference G No. 765 dated 8-4-97

To

THE SECRETARY TO GOVERNMENT,

LOCAL AND MUNICIPAL DEPARTMENTS,

FORT ST. GEORGE.

Enclosures (1)

(Through the Collector of North Arcot)

Sir,

I have the honor to return the report on the audit of the accounts of Vellore Municipality for 1895-96, and to point out certain errors noticed therein.

Receipts.

Page 5. Note to Statement I

8. " And the land tax registers in the year 1895-96."

For 1895-96. read 1890-91.

Expenditure

Page 7. Statement II (continued)

Revised estimate 1895/96

6. (i) Contingencies— For 20 read 60

7. (c) other items— For 50 read 10

as per G. O. No. 205 M. dated 5th February/96

Page 12— Note to Statement II

Liabilities—Line 5. For Results Statements

Statements for 95-96 read Results
stipends for 95-96.

Page 13. Details of Balance - Grand Total
no of items - For 27 read 28.

I have the honour to be
Sir
Your most obedient
Servant

[signature]
Chairman

Local & Munl. (1897) Department.

CURRENT No.

CURRENT No. 355 Local 1897
DATED 23.2.97

From The Accountant General
Madras

Order

No. L.F.A. 644

Dated 22 February 1897.

Received

Registered

Enclosures

Spare copies

SUBJECT.

Forwarding report on the audit of the accounts of Vellore Municipality for 1895-96

1/1598 of 1897

MUNICIPAL OFFICE 26 FEB 97 VELLORE

SECRETARY TO GOVERNMENT 23 FEB. 12 APR. 1897 LOCAL & MUNICIPAL DEPARTMENT

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Report on the audit of the Accounts of the Vellore
Municipality for the year 1895-96.

Camp: Chittoor.
Dated 22 December 1896.

MUNICIPAL OFFICE
26 FEB 97
VELLORE

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 1895-96.

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. (-)179·12·4, was in agreement with that appearing in the ~~Bank~~ and Savings 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 Statement 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—~~

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

I have &c.
D. T. Venkatapathi Naidu.
Asst Inspector of Local Fund Accts.

Forwarded to the Accountant General.

Sd. W. F. Williamson.
Inspector gh. & accounts.

L7d
644

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

W. Thomson

Fort Saint George
Accountant Genls office
22d February 1897

Offg Accountant General.

110

Forwarded.

DESPATCHED
25 FEB. 97

S. Ryan

Collector of N. Arcot
22/2/97

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Vellore for the official year 1895-96.

Heads of Account.	1895-96. Detail of Minor heads. Rs.	A.	P.	Totals of Major heads. Rs.	A.	P.	Revised Estimate for 1895-96. Rs.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	14033	14	4				14040	.	.
b. Endowments	286	6	11				290	.	.
c. Water-tax Fund				14320	5	3			
Total ..				14320	5	3	14330	.	.
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 63) ..	7049	8	.				9000	.	.
b. Tax on buildings (section 63) ..	9173	14	2				10000	.	.
c. Tax on lands (section 63) ..	889	9	6				1000	.	.
d. Water-tax on buildings and lands (section 75)	"	"	"				"	"	"
e. Tax on vehicles with springs and palanquins (section 77) ..	752	8	.				800	.	.
f. Tax on animals (section 77) ..	1053	12	-				1200	-	.
g. Tax on carts and other vehicles without springs (section 85) ..	1632	-	.				1750	.	.
h. Tolls (section 91)—									
Gross receipts	16210	-	-				8110	.	.
Less Local Fund share ..	8105	.	.						
i. Penalties on account of—									
i. Tax on arts	"	"	"				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	"	"	"	28656	3	8	"		
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds	"	"	"				"	"	"
b. Ferry rents	"	"	"				"	"	"
c. Fees under Act II of 1888 ..	105	.	.	105	.	.	150	.	.
Carried over ..				28761	3	8	32210	.	.

STATEMENT I—*cont.*

Heads of Account.	1895-96. Detail of Minor heads. RS.	A.	P.	Totals of Major heads. RS.	A.	P.	Revised Estimate for 1895-96. RS.	A.	P.
Brought forward ..				28660 ~~7~~ 761	~~8~~ 3	~~8~~ 8	32210	-	-
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	969	.	.				920	.	.
ii. Rent of buildings ..	"	"	"				-	.	.
iii. Avenue receipts ..	188	14	9				400	.	.
iv. Fees from Travellers' Bungalows	80	.	.				100	.	.
b. i. Sale-proceeds of lands ..	"	"	"				300	.	.
ii. Produce of lands, gardens, &c.	106	3	.				80	.	.
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	47	14	3				50	.	.
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	1050	"	"				1050	.	.
d. i. Fees from educational institutions	855	14	2				810	.	.
ii. Other revenue from educational institutions ..	"	4	"				-	.	.
iii Sale-proceeds of books in Municipal Book Depôt ..	"	"	"				-	.	.
e. i. Sale-proceeds and composition fees of medicines ..	132	15	9				100	.	.
ii. Other Hospital receipts ..	1	4	.				10	.	.
f. i. Income from markets ..	8,890	.	.				8,890	.	.
ii. „ slaughter-houses.	2653	.	.				2650	-	-
g. Other fees									
i. Distraint fees	15	4	.				100	.	.
ii License fees	853	15	3				1000	.	.
iii. Cart-stand fees	755	.	.				760	.	.
iv. Fees from extracts from Birth and Death Registers ..	5	.	.				10	.	.
h. Fines under Municipal and other Acts	709	11	.				700	.	.
i. Interest on investments—									
i. General, including choultries	97	12	.				150	.	.
ii. Educational	.	.	.				.	.	.
iii. Medical	87	4	6				150	.	.
j. Premium on loans	.	.	.	17499 260	4 8	8			
Carried over ..				46 ~~159~~ 260	~~12~~ 8	~~4~~ 4	50440	-	-

Statement I—*cont.*

Heads of Account.	1895-96. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1895-96. RS.	A.	P.
Brought forward ..				46 ~~159~~ 260	~~12~~ 8	~~4~~ 4	50440	-	-
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings									
Municipal Schools ..	9	10	-				110	-	-
Other purposes ..	105	8	11				260	-	-
ii. Medical	2200	-	-				2200	-	-
iii. Other purposes—									
Communications ..	-	-	-				-	-	-
Water-supply	-	-	-				-	-	-
Drainage	-	-	-				-	-	-
Sanitation	-	-	-				-	-	-
Other purposes ..	4176	-	-	6491	2	11	4180	-	-
b. From Local Boards—									
i. Education							1200	-	-
ii. Medical	1200	-	-				100	-	-
iii. Other purposes	100	-	-	1300	-	-			
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 ..	1127	2	6				1260	-	-
ii. Other purposes	2	4	-				70	-	-
							50	-	-
b. Other items—							30	-	-
i. Fishery rents	388	-	-				10	-	-
ii. Refunds of Expenditure of previous year	-	-	-				50	-	-
iii. Fee for numbering carts, &c.	5	2	-	1522	~~8~~ 6	~~6~~ -			
Carried over ..				55473	5	3 9	5996	-	-

Statement II—*cont.*

Heads of Account.	1895-96. Detail of Minor Heads.			1895-96. Totals of Major Heads.			Revised Estimate for 1895-96.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..							60	.	.
GRANT II—(*Education*)—cont.									
ii. On salary Results System—									
a. Fixed Payments	2815	1	.				2900	.	.
b. Results Grants	1127	11	.				990	.	.
c. Contingencies	806	5	3	4749	1	3	1010	.	.
3. Salary Grants	1596	11	8	1596	11	8	1600	.	.
4. Results Grants	1203	8	.	1203	8	.	1200	.	.
5. Combined Grants—									
a. Fixed payments									
b. Results Grants									
6. Inspecton—									
a Contributions to Local Boards..	30	.	.						
b. Municipal Inspectors—									
i. Establishment	316	.	.				390	.	.
ii. Contingencies	64	9	.	410	9	.	620	.	.
7. Miscellaneous—									
a Building, furniture, &c., grants.									
b. Common gymnasium—Drawing master— i. Establishment	293	1	.				360	.	.
ii Contingencies	7	1	.				40	.	.
c. Other items	.	.	.	300	2	.	50	.	.
							10		
Total, Grant II ..				8259	15	11	8620	.	.
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	3090	6	2				2710	.	.
b. Medicines and Supplies ..	2262	5	8				1900	.	.
c. Diet of Patients	1157	7	4				1300	.	.
d. Sundries and Contingencies ..	784	8	3				700	.	.
e. Contributions to Local Boards..	120	.	.	7414	11	5	120	.	.
Carried over ..				7414	11	5	6730	.	.

Statement II—*cont.*

Heads of Account.	1895-96. Detail of Minor Heads.			1895-96. Totals of Major Heads.			Revised Estimate for 1895-96.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				7414	11	5	6730	.	.
GRANT III—*Sanitation and Medical Service*—cont.									
2. *a*. Contributions to Provincial Funds for—									
i. Medical College ..	272	.	.				170	.	.
ii. Sanitary Inspection ..	185	.	.				170	.	.
iii. Medical reserve staff ..	36	.	.				20	.	.
iv. Cutlers' Establishment ..	9	.	.	502	.	.	10	.	.
b Contributions to Local Boards, &c, for—	.	.	.				.	.	.
i. Medical Schools ..	.	.	.				.	.	.
ii. Reserve staff	.	.	.				.	.	.
c. Other Contributions ..	.	.	.				.	.	.
3. Vaccination—									
a. Establishment	358	.	.				360	.	.
b. Contingencies	358	4	2				390	.	.
c Contributions to Local Boards ..	.	.	.	716	4	2	.	.	.
4. Registration of Births and Deaths—									
a. Establishment	554 69	14	9				580	.	.
b. Contingencies	2	10	.	554 72	8	9	60	.	.
5. Conservancy, Road cleaning and Road watering—									
a i. Establishment	7312	6	8				7500	.	.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	5825 6875	5	5				4400	.	.
b. Private scavenging—		11	10						
i. Establishment	1454	4	4				1360	.	.
ii. Contingencies, such as cost of scavenging carts, &c. ..	373	2	4				300	.	.
c. Cho'era charges	36	9	8	16490	4	5	100	.	.
d. Contingencies	438	.	6	15439	12	11	350	.	.
				25695	12	9			
Total, Grant III ..				24627	5	3	22500		

Statement II—*cont.*

Heads of Account.	1895-96. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1895-96. RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	236	11	10				240	.	.
b. Contingencies	44 04	-	11	4640	12	9	4000	-	.
2. i. MARKETS—									
a. Establishment	192	.	.				200	.	.
b. Contingencies	.	.	.	192	.	.	10	.	.
ii SLAUGHTER-HOUSE—									
a. Establishment	180	.	.				180	.	.
b. Contingencies	21	14	6	201	14	6	20	.	.
3. CHOULTRIES—									
a. Establishment	208	9	8				210	.	.
b. Contingencies	5	5	3				10	.	.
c. Feeding Travellers	4490	12	8	4704	11	7	4000	.	.
4. TRAVELLERS' BUNGALOW—									
a. Establishment	77	.	.				80	.	.
b. Contingencies	282	3	5	359	3	5	400	.	.
5. AVENUES—									
a. Establishment	178	14	8				180	.	.
b. Contingencies	3	3	6	182	2	2	180	.	.
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.	.	.	.				20	.	.
9. OTHER CHARGES—									
i. Work done for private individuals other than private scavenging	.	.	.				.	.	.
Carried over ..				10280	12	5	9650	.	.

Statement II—*cont.*

Heads of Account.	1895-96. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1895-96. RS.	A.	P.
Brought forward ..				10280	12	5	9650	.	.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. OTHER CHARGES—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..	.	.	.				.	.	.
iii. Printing	374	10	.				400	.	.
iv. Compensation for lands ..	20						.	.	.
v. Other items	5594	6	1	5989	.	1	5400	.	.
Total, Grant IV ..				16269	12	6	15450	.	.
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	2072	5	8				2100	.	.
ii. Inspection	590	.	.				600	.	.
b. Collection of Municipal Taxes—									
i. Establishment	689	4	6				720	.	.
ii. Purchase of account books, paper, money boxes, repair to out-posts, &c.	530	13	7				200	.	.
c. Collection of Tolls—									
i. Establishment									
ii. Contingencies									
d Office contingencies other than (*b*) (ii)	529	8	4				200	.	.
e. Contributions for Central office and Audit establishments ..	310	.	.	4722	.	1	310	.	.
Total, Grant V ..				4722	.	1	4130	.	.
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 ..									

* Law charges 54 96-1-5
Reward for killing a monkey 1-0-0
Hot weather charges 24-13-9

Paid &c for numbering Carts - 8-7-0
— do — for houses — 57-7-6
Quit rent — 6-8-5
Rent of night Soil depôt site — 20-0-0

Statement II—*cont.*

Heads of Account.	1895-96. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1895-96. RS.	A.	P.
Brought forward ..									
Advances recoverable—									
a. Permanent	-	-	-						
b. Others	47	-	-				910	"	.
Refunds of other than current collections.	9	1	5						
Discount							160	.	.
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank				~~9~~ 56	1	5			
Total Expenditure .				~~69308~~ 70,424	~~13~~ 15	~~10~~ 4	67000	-	.
Balances—									
a. Municipal Fund				~~1009~~ (–)1179	~~13~~ 12	~~10~~ 4	7300	.	.
b. Endowments							340	.	.
c. Water tax Fund									
Grand Total ..				~~70318~~ 70244	~~11~~ 9	~~8~~ .	74640	.	.

Note to Statement II.

Position of the Municipality of Vellore *on 31st March 1896*

Liabilities.

	RS.	A.	P.
Balance of Loans	"	"	"
Deposits to be adjusted ..	4080	2	8
do. by Municipal Servants in Savings Bank	550	"	"
Other Liabilities (in detail) ..	1667	6	11
Results stipends for 95-96 of Kulasekara School — 2-10-"			
Pay — 5-"-"			
Conservancy Cart Contractor bill for March 311-"-"			
Painters bill for numbering houses in March 8-4-"			
Lighting Contractors bill for do. 365-"-4			
Conservancy Cart Contractor bill for March of 3d, 4th & 5th Divisions 193-4-"			
Fishery Rent for Fort Ditch to be refunded to contractor 375-"-"			
House Rent bill of 9 Municipal Salary Result School for March 30-8-"			
Value of diets &c for March 96 115-14-6			
Salary grant bill of American Mission High School for March/96 112-3-10			
-do- do. Sri Mahanlo Hindu Union for March 20-10-8			
Contingent bill of Lying-in Hospital for March 2-"-"			
Rent of Travellers Bungalow for March 15-"-"			
Rent of Vaccine depot near Smuinely 1-8-"			
-do- -do- Ramanaickan Palayam 1-"-"			
Mr. Nada Munsi Munds. bill for extra cost in March 11-14-"			
-do- -do- for articles supplied in March 21-"-6			
Total ..	6297	9	7
Victoria Press bill for March/96 70-9-"			
Balance of bill for grass Market temporary latrine 5-"-"			
1667-6-11			

Assets.

	RS.	A.	P.
Municipal Balance .. Cash	~~1009~~ (–)1179	~~13~~ 12	~~10~~ 4
Municipal Balance .. Securities ..	-	-	-
Deposit Balance .. Cash	4080	2	8
Deposit Balance .. Securities ..	-	-	-
Sinking Fund of loans	-	-	-
Funded Capital of endowed institutions, Hospitals, &c.	5300	-	-
Savings Bank deposit by municipal servants	550	-	-
Total ..	~~10740~~ 9750	6	~~6~~ 4
Value of Premises, &c.	18340	-	-
Do. of Tools and plant	-	-	-
Do. of Live stock	-	-	-
Do. of Furniture	-	-	-
Arrears of taxes, &c.	~~1750~~ 1745	~~10~~ 12	6
Other assets (in detail)	151	8	-
Provincial grant toward the salary of Inspecting School Master for 95-96 - 111-8-"			
-do- -do- gymnastic instructor 40-"-"			
151-8-"			
Total ..	~~42122~~ 20237	~~3~~ 4	6
Claims—			
Advances Recoverable—			
Permanent advance	~~187~~ 140	.	.
Advances for works, &c. ..	47	-	.
as per item No 1 of the Statement of differences	(+) .	8	.
Total ..	187	.	.
	(+) 0	8	.
Grand Total ..	~~42309~~ 30175	~~3~~ 2	~~6~~ 10

STATEMENT III.—*Municipality of* Vellore —— Abstract of Deposits Account for the year 1895-96.

	Rs.	A.	P.
Balance brought forward ..	37 ~~77~~ 99	~~12~~ 10	~~2~~ 8
1 Deposits by Appellants	3432	11	.
2 Do. by Renters	3294	10	8
3. Do. by Contractors	1425	.	.
4. Do. as Security by Municipal Servants	257	8	.
5. Deposited for the execution of work for which Private Parties are liable ..	.	.	.
6. Other Deposits under the Act or bye-laws	2	2	6
Total Receipts ..	8412	.	2
Grand Total ..	12 ~~189~~ 211	~~12~~ 10	~~4~~ 10

	Rs.	A.	P.
1. Credited to Municipal Funds	5109	2	8
2. Returned to Appellants	1034	~~16~~ 6	6
3. Do. to Renters	229	10	.
4. Do. to Contractors	11 75	.	.
5. Do. to Municipal Servants .. for deposit in Savings Bank	550	.	.
	5	10	.
6. Do. to Parties			
7. Paid to Claimants	11	8	.
Total ..	~~7581~~ ~~8109~~	~~8~~ ~~9~~	~~2~~ ~~8~~
Balance * ..	~~4080~~ 4630	2	8
Grand Total ..	12 ~~189~~ 211	~~12~~ 10	~~4~~ 10

13

Details of Balance.

	No. of items.	Year. 94-95 Rs.	A.	P	No. of items.	Year. 95-96 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.	Total. No. of items.	Rs.	A.	P	Remarks.
Appellants' Deposits ..					16	3294	10	8																	16	3294	10	8	
Renters do. ..					11	775	.	.																	11	775	.	.	
Contractors' do. ..	1	5	.	.	10	770	.	.																	2	550	.	.	
Municipal Servants' do. ..					2	550	.	.																	1	10	8	.	
Deposits for Work ..	1	10	8	.																									
Miscellaneous Deposits, viz																									28				
Total ..	2	15	8	.	~~26~~ 27	~~4064~~ 4080	~~10~~ 2	~~8~~ 8																	~~27~~ (+)2	~~4080~~ 550	2	8	4630-2-8
					2	(+)550	.	.																					

Statement IV-A.—*Municipality of* Vellore. Demand, Collection and Balance Statement for the year 1895-96.

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.	8681 . .	1243 67 . .	7438 ~~12~~ . .	6756 ~~7~~ ~~8~~ . (a)	18 ~~8~~ .		657 8 .
2. „ on buildings	9399 13 .	20 9 .	9379 4 .	8568 ~~3~~ 7 8 (b)	5 5 4	. . .	805 11 .
3. „ on lands	748 2 6	. . .	748 2 6	673 3 .	. . .	. . .	74 15 6
4. Water-tax on buildings and lands ..	. . .	. . .	. . .	. . .	. . .	. . .	. . .
5. Tolls (gross receipts)	16210 . .	. . .	16210 . .	16210 . .	. . .	. . .	. . .
6 Market rents	8890 . .	. . .	8890 . .	8890 . .	. . .	. . .	. . .
7. Slaughter-house fees	2653 . .	. . .	2653 . .	2653 . .			
8. Rent of cart-stands	755 . .	. . .	755 . .	755 . .			
9. Private scavenging fees	1243 ~~7~~ 4 ~~6~~	. . .	1243 ~~7~~ 4 ~~6~~	1042 ~~7~~ 8 6 (c)			201 10 .
10. Grazing rent ——	~~916~~		916 . .	916 . .			. . .
11. Street Sweeping ——	1050 . .		1050 . .	1050 . .			. . .
12.							
13.							
14.							

(a) includes excess Collection of 8 annas
(b) —do— —do— 4 as
(c) —do— —do— 1 a.

14

1) 39 12 8

Statement IV-B.—*Municipality of* Vellore Demand, Collection and Balance Statement for the year 1895-96—*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.	729	14	6	554	.	.	1283	14	6	292	8	.	.	.	.	985	6	6	6	.	.	94-95		
2. „ on buildings	158	9	6	640	9	6	799	3	.	605	6	6	1	1	5	192	11	1						
3. „ on lands	125	9	6	95	11	.	221	4	6	216	6	6	.	.	.	4	14	.						
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	2	10	.	86	8	6	89	2	6	84	~~9~~ 10		.	.	.	4	~~9~~ 8	6						
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	490	.	.
as per item (1) of statement of differences —	(+) „	8	„
(2) Amount advanced during the year	920	15	9
Total ..	1410	15	9
	(+) „	8	.
(2) Amount adjusted during the year—			
(*a*) On account of advances made during the year	873	15	9
(*b*) Do. previous years	350	.	.
Total amount outstanding at the end of the year* ..	187	.	.
	(+) „	8	.
Total ..	1410	15	9
	(+) „	8	„

* *Details of Bal nce.*

Permanent advance

To the District Surgeon — 80-„-„

„ Hospital Purveyor — 50-„-„

„ Manager, Municipal office — 10-„-„

140-„-„

Other advances 95-96

12-9-95. Manager Municipal office for purchase of stamp papers } —47-„-„

187-„-„

94-95

As per item (1) of Statement of differences— } (+) „-8-„

187-8-„

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Opening Balance.				
Municipal Fund	14044 14 4	14033 14 4	(–) 11 . .	(1) The difference represents the amount by which the closing balance of 94-95 was incorrectly shown increased in the annual accounts, in consequence of short debits under the following budget heads, due to erroneous adjustments at the close of that year. Rs 8-8-4 Grant III 36 Contingencies " 1-4-4 do 50 Establishment " 4-4-4 Grant IV 91 Compensation for land " 8-4 advances recoverable " 8-4 Grant IV 90 other items (law charges) 11-4-4
Statement I.				
Receipts.				
Tax on cats.	7049 . .	7049 8 .	(+) . 8 .	(2) The difference represents the remission sanctioned for No 1416 of 95-96 and pending refunds at the close of that year erroneously eliminated and now adjusted.
Tax on buildings	9173 10 2	9173 14 2	(+) . 4 -	(3) —do— entries No 4320 of —do—
Tax on vehicles	652 8 -	752 8 -	(+) 100 . .	(4) The difference represents the short credit in the annual accounts consequent on the total amounts of credits as per ledger entries viz Rs 752-8-0 having been erroneously entered at Rs 652-8-0 now adjusted.
Private Scavenging fees.	1127 . .	1127 2 6	(+) . . 6	(5) The difference represents the short-credit made, to secure agreement with the total amount of collections, as erroneously shown in the Private Scavenging fees Demand register for 95-96.

Statement VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
			(+) - 1 -	(6) Do — Do — for 94-95.
			(+) - 1 -	(7) The difference represents the excess collection on no. 56 of the 1st ward for april 95, omitted to be shown credited in the annual accounts, for securing agreement with the total amount of collections as erroneously shown in the Private Scavenging fees demand register for 95-96.
Advances.				
others				
By adjustment 344-5-1	514 1 2	350 . .	(–) 164 1 2	(8) The difference represents the refunds in cash, from the advances of the year which were eliminated from the charge side, but erroneously allowed to stand credited, under this head.
" cash 169-12-1				
Statement II				
Charges, Grant III				
4(a) Establishment	551 14 9	569 14 9	(+) 18 - -	(9) The difference represents the short-debit through oversight in the annual accounts, although the requisite payment was made and charged in the cash Book. Now adjusted.
5(a) ii. other charges	5825 5 5	6875 5 5	(+) 1050 - -	(10) The difference represents the amount recovered from the conservancy cart-contractor's bills paid from time to time, towards the adjustment of the sale proceeds of Street-Sweepings &c purchased by him; it was correctly credited under the revenue head concerned but no covering debit was raised. now adjusted.

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
5(b) i. Establishment-grant-IV	1454 4 4	1454 11 10	(+) 0 7 6	(11) The difference represents the amount of private scavenging fees collected by a laty, but omitted to be remitted to the credit of municipal revenue and subsequently recovered from his pay without a covering debit in support. Now adjusted.
IV. Compensation for lands.	20 - -	- - -	(-)120 - -	(12) The difference represents the rent of the night soil depot site, transferred to "V other items," as per Govt: memo: reviewing the annual accounts for 95-96.
V. other items.	5594 6 1	5614 6 1	(+)20 - -	(13) Vide remark no (12) above.
Advances recoverable. others	- - -	47 - -	(+)47 - -	(14) The difference represents the un-adjusted balance of the advance of Rs. 50/- made to the manager for the purchase of stamp papers to be used for contract-agreements erroneously short-debited and now adjusted.
Statement III Receipts Opening balance.	3777 12 2	3799 10 8	(+)21 14 6	(15) The difference represents the erroneous debit in the accounts of 94-95 rejected by the auditor (Vide remark no. 12 of the Statement of differences to the audited Statement of 94-95) but apparently lost sight of. Now adjusted.
Charges. Returned to appellants.	1034 15 -	1036 3 6	(+) 1 4 6	(16) The difference represents the amount erroneously shown debited in the accounts of 94-95 (Vide remark no. 11 of the Statement of differences appended to the audited Statements of 94-95) but rejected by the auditor as then pending payments, the necessary disbursements have not been made and charged in the cash Book.
5%. - contractors.	1175 - -	1190 - -	(+) 15 - -	
5%. - Parties	- - -	5 10 -	(+) 5 10 -	
5%. to municipal funds	550 - -	- - -	(-)550 - -	(17) The difference represents the total amount of the manager's and Shroff's cash securities originally held in the Treasury and subsequently drawn and deposited in the Post Office Savings Bank. It was thus erroneously charged off in the accounts but has now been adjusted.

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 IV current. Taxes on carts. col: 3	1243 - -	1267 - -	(+) 5 8 -	(18) The difference represents the amounts remitted by the council on appeal but omitted to be so shown in the annual accounts submitted to Government.
			(+) 18 8 -	
col: 5	6756 8 -	6757 - -	(+) 0 8 -	(19) Vide remark no (2) above.
col: 6	18 8 -	- - -	(-) 18 8 -	(20) The difference represents the amount remitted and erroneously shown in this column now included in column 3. Vide also the second of the two sums shown against remark no. (18) above.
Taxes on buildings. col: 5	8568 3 8	8568 7 8	(+) 0 4 -	(21) Vide remark no (3) above.
Private Scavenging fees col: 2	1243 7 -	1244 1 6	(+) 0 10 6	(22) The difference represents the amount to be added as per correct totalling of the demand, with reference to the entries in the demand register.
col: 5	1042 7 -	1042 8 6	(+) 0 1 6	(23) Vide remarks nos. (5&7) above.
grazing rent. col: 2	- - -	916 - -	(+)916 - -	(24) The differences represent the amounts of fixed demand and collection — respectively on account of the item referred to
col: 5	- - -	916 - -	(+)916 - -	
Street-sweepings &c. col: 2	- - -	1050 - -	(+)1050 - -	(25). - 5%. — 5%. — 5%.
col: 5	- - -	1050 - -	(+)1050 - -	
Statement IV. B. arrears				
Private Scavenging fees col: 5	84 9 -	84 10 -	(+) - 1 -	(26) Vide remark no. (6) above.
col: 7	4 9 6	4 8 6	(-) - 1 -	(27) The difference represents the amount shown as written off, in excess of the balance actually outstanding

LOCAL FUND (189) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,

Madras,

To

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

No.

Dated
Received } 189 .

No.

Subject.

Forwarding report on the Audit of the accounts of the _____ Municipality for the year 189 -9 .

When given for copying 16.12.1945
When copied 189
When examined 18.12.45
When signed 13/5-

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 WANT FOR DESPATCH IN ORIGINAL							

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