[L. & M.
2,000—4-8-97.]

Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 2007 M

DATED 15-9-97

INDEXED. CR

DESPATCHED

[Despatch Abstract.]

Accounts

Recording report on the audit of the —— of the Vellore Muncy for 1896-97

Inspector of L. F. accts

BACK PAPERS.

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

FURTHER PAPERS.

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

DATED 10-8

Local & Munl. (1897) Department.

A.L.8

CURRENT No. 3028 M

MUNICIPAL ... 14 AUG ... ELLORE

From Chairman, Municipal Council, Vell

The ~~Offg. Accountant General~~ ~~Fort Saint George~~.

Misc

Order No. 2007 M. mis. dt 15-9-97

Recorded.

V.R.
9/9/97

10 AUG. 1897 **No.** ~~LFD~~ 317

Dated 18th ~~9th~~ August 1897.

Received 23 AUG. 1897

Registered 23-8-1897

Enclosures

Spare copies

SUBJECT.

Forwarding the Vellore Munici
audit report for the year 1896.

Copy to the Accountant General B/O

Order No. 2079 (9)

VR

a/9/9

Mr. Inspector of L.F. accts

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 1896-97.**

Dated 19th July 1897.

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 1896-97.

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., minus Rs. 497-6-7, was in agreement with that appearing in the ~~Bank~~ Treasury Pass Book, allowing for outstanding cheques, ~~and~~ for deposits. and cash in hand.

5. Statement VI explains the differences (shown in red ink in the other appended Statements), between the figures of these Statements, and those of the 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.

(Signed) Charles Brito

Ast. Inspector of L.F. ac

Forwarded to the Accountant General

(Signed) W. J. F. Williamson

Asst. Accountant General
& Inspector of L. F. Accts.

No. $\frac{270}{317}$

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

Fort St George,
Accountant General's Office,
9th August 1897

Offg. Accountant General

Despatched 11. 8. 97
Dated

Forwarded

Collr.

Cal. 10.8.97 dd. 10.8.97

Forwarded

Vellore
Municipal office
18th August 1897.

Chairman
Municipal Council, Vellore

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Vellore for the official year 1896-97.

Heads of Account.	1896-97. Details of Minor heads.			1896-97. Totals of Major heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	− 179	12	4				− 180	-	-
b. Endowments									
c. Water-tax Fund									
Total ..				− 179	12	4	− 180	-	-
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	7156 ~~7155~~	8 ~~8~~	.				9.000	-	-
b. Tax on buildings (section 63) ..	8 8526	11 11	3 ~~9~~				10.000	.	.
c. Tax on lands (section 63) ..	638	3	6				1.000	.	-
d. Water-tax on buildings and lands (section 75)	.	.	.				.	.	-
e. Tax on vehicles with springs, and palanquins (section 77) ..	706	8	-				800	.	.
f. Tax on animals (section 77) ..	7 ~~1015~~	- ~~8~~	.				1200	.	.
g. Tax on carts and other vehicles without springs (section 85) ..	53 ~~1349~~	.	.				1450	.	.
h. Tolls (section 91)—									
Gross receipts 16710 - - - .. Less Local Fund share 8306-6-1	8403	9	11				8360	-	-
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	.	.	.	803 ~~27.795~~	8 ~~1~~	8 ~~2~~	.	.	.
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds	.	.	.						
b. Ferry rents	.	-	.						
c. Fees under Act II of 1888 ..	125	.	.	125	.	.	110	.	.
Carried over ..				8 ~~27.920~~	8 ~~1~~	8 ~~2~~	32120	.	.

STATEMENT I—*cont.*

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				8 27920	8 1	8 ~~2~~	32120	.	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	* 784	.	.				770		
ii. Rent of buildings ..									
iii. Avenue receipts ..	150	6	.				200		
iv. Fees from Travellers' Bungalows	176	12	.				150		
b. i. Sale-proceeds of lands ..							300		
ii. Produce of lands, gardens, &c	100	.					80		
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	26	8	3				50		
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	1280	.	.				1280		
d. i. Fees from educational institutions	687	15	.				870		
ii. Other revenue from educational institutions ..	.	.	.				-		
iii. Sale-proceeds of books in Municipal Book Depôt ..	-	.	.				-		
e. i. Sale-proceeds and composition fees of medicines ..	151	.	3				140		
ii. Other Hospital receipts ..									
f. i. Income from markets ..	* 36 ~~9445~~	2 ~~6~~	9 ~~6~~				9210		
ii. „ slaughter-houses ..	* 2567	.	.				2550		
g. Other fees									
i. Distraint fees	5	6	.				20		
ii. License fees	699	7	5				860		
iii. Cart-stand fees ..	* 702	.	.				700		
iv. Fees from extracts from Birth and Death Registers ..	.	8	.				10		
h. Fines—									
i. Fines under Municipal and other Acts	770	10	.				700		
ii. Balance of fines under sections 3 to 5 of the Towns Nuisance Act III of 1889 ..									
i. Interest on investments—									
i. General, including choultries	97	12	.				100		
ii. Educational	.	.					-		
iii. Medical	87	4	6	22 ~~17731~~	12 ~~15~~	2 ~~11~~	90		
j. Premium on loans									
Carried over ..				~~45652~~ 1	~~1~~ 4	~~1~~ 10	50200	-	.

* Includes interest and forfeited deposit

Statement II—*cont.*

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Datails of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				~~45652~~ 1	~~1~~ 4	~~1~~ 10	50200	.	.
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings							30	.	
Municipal Schools ..	1	5	.				400	.	
Other purposes ..	362	8	.				2200	.	
ii. Medical	2200	.	.						
iii. Other purposes—									
Communications ..		.							
Water-supply		.							
Drainage		.							
Sanitation		.							
Other purposes	4176	-	.	6739	13	.	4180	-	
b. From Local Boards—									
i. Education							1200	.	
ii. Medical	1200			1300			100	.	
iii. Other purposes	100								
c. Other grants and contributions—									
i. Education									
ii. Medical									
iii. Other purposes									
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	1213	1	6				1350	.	
ii. Other purposes									
b. Other items—									
i. Fishery rents							50	.	.
ii. Refunds of Expenditure of previous year	956	8	5				930	.	.
iii. Fees for numbering carts, &c.	3	14	.	2173	7	11	60		
Carried over ..				4 ~~55865~~	9 ~~6~~	9 .	60700	.	.

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads. RS.	A.	P.	1896-97. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
Brought forward ..				~~55465~~ 4	~~6~~ 9	~~-~~ 9	60700	.	.
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	50								
ii Others	3			53	-	-	50	.	
Total Receipts ..				~~55918~~ 7	~~6~~ 9	~~-~~ 9	60750	.	
Add opening balance ..				-179	12	4	-180		
Grand Total ..				~~55738~~ 7	~~9~~ 13	~~8~~ 5	60570	.	

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 5 per cent., and tax on land at 5 per cent. of rent value. ~~annas~~ ~~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. for double bullocks Rs 1 for single under G.O. 1262 of 3.8.95
6. Tolls are levied at half the maximum rates. under G.O. 110 of 23.7.88 & G.O. 346 of 13.4.88.
7. License-fees are levied at the rates sanctioned in G O. 411 of 20.8.85 & G.O. 184 of 23.2.86.
8. The house-tax registers were last revised in the official year 1895-96, and the land tax registers in the official year 96-97.
9. The total extent of land assessed is 1052 acres. 50 cents.
10. The mode of estimating the annual rental of houses and lands is as follows:—

Houses By regarding the dimensions, and nature of building & locality

Lands The produce & locality are considered.

Statement II.

Expenditure from the Municipal Fund of the Town of Vellore for the official year 1896-97.

Heads of Account.	1896-97. Details of Minor Heads. RS.	A.	P.	1896-97. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
GRANT I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications	64	15	3				70	-	-
b. Buildings	181	15	5				2000		
c. Drainage	77	2	6				50		
d. Water-supply	.	.	.				.	.	
e. Miscellaneous public improvements	140	.	.	404	1	2	140		
2 REPAIRS—									
a. Communications	3119	9	9				5000	.	
b. Buildings	1736	4	9				2700	.	
c. Drainage—									
i. Repairs to works ..	255	-	5				20		
ii. Establishment for flushing drains, &c.	1255	.	.				1260	.	.
d. Water-supply—									
i. Repairs to works, machinery, &c.	292	7	3				250	.	
ii. Establishment	310 ~~309~~	12 ~~12~~	-				310	.	
iii. Contingencies	3	.	-				.		
e Miscellaneous public improvements	325	2	5	7 ~~7296~~	4 ~~4~~	7 ~~7~~	120		
3. ESTABLISHMENT	846	8	-	846	8		850	.	
4. TOOLS AND PLANT AND OTHER STORES	64	1	9	64	1	9	60	.	
5. CONTRIBUTIONS—									
a. To Local Boards for works ..									
b. To Provincial Funds for scrutiny of estimates, &c.									
c. To other bodies or persons for public works									
Total, Grant I ..				~~8670~~ 1	~~15~~ 15	~~6~~ 6	12830	-	.
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.	1896-97.						Revised Estimate for 1896-97.		
	Details 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 Result System—									
a. Fixed Payments	2124	3	5				2040		
b. Result Grants	839	6	6				780		
c. Contingencies	447	3	2				520		
3. SALARY GRANTS	1706	-	8	3410	13	1	1600		
4. RESULT GRANTS	884	13	-	1706	-	8	1200		
5. COMBINED GRANTS—				884	13	-			
a. Fixed payments									
b. Result Grants									
6. INSPECTION—									
a. Contributions to Local Boards..									
b. Municipal Inspectors—									
i Establishment	437	-	-				420		
ii. Contingencies	35	13	11				40		
7. MISCELLANEOUS—				472	13	11			
a. Buildings, furniture, &c., grants.	118	12	-				200		
b. Common gymnasium—									
i. Establishment	248	5	4				240		
ii. Contingencies							40		
c Other items							50		
				367	1	4			
Total, Grant II ..				6841	10	-	7130	.	.
GRANT III—(*Sanitation and Medical Services.*)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	~~2948~~ 2949	~~9~~ 4	~~8~~ -				3030	.	.
b. Medicines and Supplies ..	1818	15	1				1790		
c. Diet of Patients	1009	13	8				~~1000~~		
d. Sundries and Contingencies ..	647	13	10				700		
e. Contributions to Local Boards..				6425	~~4~~ 14	~~3~~ 7	120		
Carried over ..				6425	~~4~~ 14	~~3~~ 7	6640	.	.

Statement II—*cont.*

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Details of Minor Heads.			Totals of Major Heads.					
	RS	A.	P.	RS,	A.	P.	RS	A.	P.
Brought forward ..				6425	~~4~~ 14	~~3~~ 7	6640	.	.
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..	224	-	.				270	.	
ii. Sanitary Inspection ..	179						170	.	
iii. Medical reserve staff ..	51	-					30	.	
iv. Cutlers' Establishment ..				454	.	.			
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—									
i. Medical Schools ..									
ii. Reserve staff									
c. OTHER CONTRIBUTIONS ..									
3. VACCINATION—									
a. Establishment	360	.	.				360		
b. Contingencies	36	14	8				360		
c. Contributions to Local Boards ..				721	14	8			
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment	502	6	5				500		
b. Contingencies				502	6	5			
5. CONSERVANCY, ROAD CLEANING, AND ROAD WATERING—									
a. i. Establishment	7079	14	9				7020	.	.
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	5411 ~~5409~~	7 ~~7~~	2 ~~2~~				4680	.	
b. Private scavenging—									
i. Establishment	1473	9	6				1320		
ii. Contingencies, such as cost of scavenging carts, &c. ..	7	8	7				300		
c. Cholera charges	1442	11	.				1200		
d. Contingencies	244 ~~243~~	~~2~~	2 ~~2~~	1565~~6~~9	3 ~~5~~	2 ~~2~~	300	.	
Total, Grant III ..				~~23759~~ 23763	~~14~~ 6	~~6~~ 10	23150	.	

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads. RS.	A.	P.	1896-97. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	238	2	10				240		
b. Contingencies	4769	9	11	5007	12	9	4640		
2. i. MARKETS—									
a. Establishment	192	-	-				190		
b. Contingencies	~~12~~ 3	~~7~~ 3	~~4~~ 7	~~204~~ 195	~~7~~ 3	~~4~~ 7	10		
ii. SLAUGHTER-HOUSE—									
a. Establishment	177	10	8				180		
b. Contingencies	~~11~~ 12	~~10~~ -	~~6~~ 6	189	~~5~~ 11	~~2~~ 2	20		
3. CHOULTRIES—									
a. Establishment	94	-	.				100		
b. Contingencies	3	11	3				-		
c. Feeding Travellers (paupers) ..	3587	12	2	3685	7	5	3510		
4. TRAVELLERS' BUNGALOW—									
a. Establishment	81	12	6				80		
b. Contingencies	205	6	9	287	3	3	230		
5. AVENUES—									
a. Establishment	175	5	8				180		
b. Contingencies	1	4	-	176	9	8	-		
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-engines, buckets, repairs, &c.									
9. POUNDS—									
a. Establishment									
b. Contingencies									
Carried over ..				~~9550~~ 9541	~~13~~ 15	~~7~~ 10	9380		

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads. RS.	A.	P.	1896-97. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
Brought forward ..				~~9550~~ 9541	~~13~~ 15	~~7~~ 10	9380	.	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
10. OTHER CHARGES—									
i. Work done for private individuals, other than private scavenging									
ii. Rewards for destruction of wild animals and snakes ..	553	8	-				400		
iii. Printing	1632	12	-				1570		
iv. Compensation for lands ..							120	.	
v. Other items	* 135	10	10	2321	14	10			
Total, Grant IV ..				11 ~~872~~ 863	~~12~~ 14	~~5~~ 8	11470		
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	2076	11	3				2080	.	
ii. Inspection	600	.	.				600		
b. Collection of Municipal Taxes—									
i. Establishment	721	~~14~~ -	~~11~~ 5				730		
ii. Purchase of account books, paper, money boxes, repairs to out-posts, &c.	~~327~~ 328	~~4~~ 13	~~5~~ 2				50		
c. Collection of Tolls—									
i. Establishment	.								
ii. Contingencies	.								
d. Office contingencies other than (*b*) (ii)	~~400~~ 398	~~7~~ 15	~~4~~ 2				350		
e. Contributions for Central office and Audit establishments ..	393	.	.	~~4519~~ 4518	~~5~~ 8	~~11~~ -	390	.	
Total, Grant V ..				4519 8	5 8	11	4200	.	
REPAYMENT OF DEBT—									
a. Instalments paid during the year									
b. Invested on account of Sinking Fund (Value of securities purchased)									
c. Charges of investment ..									
Carried over ..									

*	Rs.		
Assessment.	11. 12. -	Bt fd.	Rs 85 - - - 10
Killing dogs & pigs.	13 - 9 - .	Numbering carts.	7 - 8 - 6
Hot weather.	24 - 11 - 10	Numbering houses.	14 - - - -
Sign boards.	35 ~~- - 10~~	Law.	29 - 1 - 6
		Total.	135 - 10 - 10

Statement II—*cont.*

Heads of Account.	189 -9 . Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 189 -9 . RS.	A.	P.
Brought forward ..									
INTEREST—									
a. On account of last year ..									
b. „ of current year ..									
Advances recoverable—									
a. Permanent	100	–	–				100		
b. Others	100	–	–	200			280		
Refunds of other than current collections.	375 ~~375~~	13 ~~–~~	– ~~–~~	~~375~~ 375	~~–~~ 13	~~–~~ –	370	–	
Discount									
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b In Savings Bank									
Total Expenditure ..				~~56239~~ 51	~~10~~ 4	4. –	59530	.	
Balances—									
a. Municipal Fund	−1085 −~~1089~~	11 ~~5~~	2 ~~3~~				550		
b. Endowments	588	4	7				499		
c. Water tax Fund				−~~501~~ −497	~~–~~ 6	~~8~~ 7			
Grand Total ..				~~55738~~ 7	~~9~~ 13	~~8~~ 5	60570	–	

NOTE TO STATEMENT II.

Position of the Municipality of Vellore *on 31st March 189*7.

LIABILITIES.

	RS.	A.	P.
Balance of Loans	4717	12	10
Deposits to be adjusted ..	~~4716~~	~~9~~	~~4~~
Other Liabilities (in detail) ..	~~1575~~ 49	~~14~~ 2	~~5~~ 1
Total ..	~~6292~~ 4766	~~7~~ 14	~~9~~ 11

(a)
~~Cholera charges for March 97 65-5-6~~
~~Lighting .. 564-1-5~~
~~Supply of night-soil carts. 447-10-1~~
~~[illegible] Kana Bill for March '97. 160-9-4~~
~~Diet — .. 87-1-7~~
~~Salary Grants. 147-4-8~~
Quit rent 8-3-10
Results Grants. 4-8-–
~~Rent of Vaccine Depots. 13-8-–~~
~~Trav. Bungalow rent 17-8-~~
~~Hospital Contingent Bill 9-13-6~~
~~Houserents of Schools 24-14-3~~
Printing Bill 24-7-10
Salary Bill of a school for Oct 96. 3–14-5
(b) Rent of Vaccine Depots. 11–––

ASSETS.

		RS.	A	P.
Municipal Balance ..	Cash	−497 −~~501~~	6 ~~–~~	7 ~~8~~
	Securities ..			
Deposit Balance ..	Cash	4167 ~~4716~~	12 ~~9~~	10 ~~4~~.
	Securities (b)	550	–	–
Sinking Fund of loans				
Funded Capital of endowed institutions, Hospitals, &c.		5300	.	.
Total ..		9520 ~~10517~~	6 ~~10~~	3 ~~–~~
Value of Premises, &c.		~~20036~~ (c) 39292	~~4~~ 12	~~7~~ 7 –
Do. of Tools and plant				
Do. of Live stock				
Do. of Furniture				
Arrears of taxes, &c.		2751 ~~2866~~	2 ~~12~~	– ~~–~~
Other assets (in detail)				
Provincial Grant for drawing master & Gymnastic Instructor for 96-97.		35	12	–
(b) Sale proceeds of calves.		4	9	–
Total ..		42084 ~~33456~~	3 ~~6~~	– ~~7~~
Claims—				
Advances Recoverable—				
Permanent advance		190	–	–
Advances for works, &c. ..		144	8	–
Total ..		334	8	–
Grand Total ..		51939 ~~33790~~ 77	1 ~~14~~	3 ~~7~~

(a) Erroneous inclusions
(b) Omissions
(c) Error in noting

STATEMENT III.—*Municipality of* Vellore. Abstract of Deposits Account for the year 1896-97.

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..	4630	2	8	1. Credited to Municipal Funds ..	6194	7	4
1. Deposits by Appellants ..	2707	10	-	2. Returned to Appellants ..	392	4	-
2. Do by Renters ..	~~3754~~ 4160	13	~~4~~ 4	3. Do. to Renters ..	386	.	.
3. Do. by Contractors ..	~~1400~~ 1000	-	-	4. Do. to Contractors ..	1068	5	4
4. Do. as Security by Municipal Servants ..	250	.	.	5. Do. to Municipal Servants ..	-	.	.
5. Deposited for the execution of work for which Private Parties are liable..				6. Do. to Parties ..		.	.
6. Other Deposits under the Act or bye-laws ..	~~16~~ 16	~~2~~ 8	~~-~~ 6	7. Paid to Claimants ..	~~7~~ 6	~~2~~ 5	-
Total Receipts ..	8134	~~9~~ 15	~~4~~ 10	Total ..	~~8048~~ 8047	~~2~~ 5	~~8~~ 8
				Balance * ..	~~4716~~ 4717	~~9~~ 12	~~4~~ 10
Grand Total ..	~~12764~~ 12765	~~12~~ 2	~~-~~ 6	Grand Total ..	~~12764~~ 12765	~~12~~ 2	~~-~~ 6

* 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. 95/96			No. of items.	Year. 96-97			TOTAL.				REMARKS.
		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.	No of items.	Rs.	A.	P	
Appellants' Deposits ..																																	
Renters' do. ..																						.	-		~~11~~ 17	~~2891~~ 3297	1	4	~~11~~ 17	~~2891~~ 3297	~~1~~ 1	~~4~~ 4	
Contractors' do. ..																						.	.		~~11~~ 5	~~1006~~ 609	-	.	~~11~~ 5	~~1006~~ 609	-	-	
Municipal Servants' Deposits ..																					2	[illegible]	.	.	1	250	.	.	3	800			
Deposits for Work ..																					1	10	8	-					1	10	8	.	
Miscellaneous Deposits, viz' ..																						.	.		~~2~~ 4	~~9~~ 10	~~-~~ 3	~~.~~ 6	~~2~~ 4	~~9~~ 10	~~-~~ 3	~~.~~ 6	
Total ..																					3	560	8	-	~~25~~ 27	~~4156~~ 4157	~~1~~ 4	~~4~~ 10	~~28~~ 30	~~4716~~ 4717	~~9~~ 12	~~4~~ 10	

Statement IV-A.—*Municipality of* Vellore. Demand, Collection, and Balance statement for the year 1896-97.

CURRENT.

Tax. 1	Demand as originally assessed by the Chairman 2			Remitted by the Council on appeal. 3			Demand as finally settled (column 2 *minus* column 3). 4			Collected. 5			Remitted on account of vacant houses, &c. 6			Written off as irrecoverable. 7			Balance (column 4 *minus* columns 5, 6 and 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.	9578	8	-	2183	.	.	7395	8	.	(d) ~~6978~~ 6979	.	.				179	.	.	~~298~~ 289	8	-
2. ,, on buildings	9429	4		102	9	.	9326	11	.	(d) ~~8005~~ 8007	1	~~9~~ 3	8	12	3				~~1312~~ 1310	13	6
3. ,, on lands .. .. (c) ..	877	10	6				877	10	6	622	10	.							~~255~~ 254	~~-~~ 6	~~6~~ -
4. Water-tax on buildings and lands ..	-	.	.					.	.												
5. Tolls (gross receipts)	16710	.	.				16710	.	.	16710	.	.									
6. Market rents	9678	-	-				9678			~~9445~~ 9312	~~6~~ 8	~~6~~ 8				(e) ~~232~~ 365	~~9~~ 7	~~6~~ 4			
7. Slaughter-house fees .. .. (a) ..	~~2567~~ 2562	.					~~2567~~ 2562			~~2567~~ 2562	.	.									
8. Rent of cart-stands (a) ..	~~702~~ 700	.					~~702~~ 700			~~702~~ 700	.	.									
9. Private scavenging fees ..	1493	5	-				1493	5	-	1036	2	.				17	4	-	439	15	-
10. Rent of grazing land. (b)	~~784~~ 655	.	.				~~784~~ 655	.	.	~~784~~ 655	.	.									
11. Sale proceeds of Street Sweepings	1280	.	.				1280	.	.	1280	.	.									
12. Cutting grass in the ramparts. (b)	25	.	.				25	.		25	.	.									
13. lotus leaves & flowers in the Fort ditch (b)	93						93	.		93	.	.									
14.																					
																			2294 2298	10 4	6 6

(a) Interest Excluded
(b) Interest excluded and demand split up under 12 & 13
(c) Demand as per register
(d) as per actual collections
(e) " Resolution

Statement IV-B.—*Municipality of* Vellore, Demand, Collection, and Balance Statement for the year 1896-97.—*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.	6 - -	657 8 -	663 8 -	177 8 -	(a) 12	198 - -	~~288 - -~~ 276	95 . 96
2. „ on buildings		805 11 -	805 11 -	521 10 -	(a) 100	80 11 -	~~203 6 -~~ 103 6 -	.. „ ..
3. „ on lands		74 15 6	74 15 6	15 9 6			59 6 -	.. „ ..
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		201 10 -	201 10 -	176 15 6	3 5 -	3 10 -	17 11 6	95 . 96.
10.								
11.								
12.								
13.								
14.						131-7-0.	568 7 6 2298 4 6 2866 12 -	456-7-6 2294-10-6 2751-2-0

(a) Erroneous inclusion in the balance

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

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	187	8	-
(2) Amount advanced during the year	615	-	-
Total ..	802	8	-
(3) Amount adjusted during the year—			
(a) On account of advances made during the year	415	-	-
(b) Do. previous years	53	-	-
Total amount oustanding at the end of the year* ..	334	8	
Total ..	802	8	-

* *Details of Balance.*

Permanent Advances							
Permanent adv: with Dist. Med. & Sanitary Officer	80	-	-				
„ Office Manager	10	-	-				
„ Overseer in april 96	x 100			190	-	-	x 96/97
Other Advances							
94/95 Advance to Sanitary Inspr. for Process fees	-	8	-				
95/96 Advance to Manager for agreement forms (stamped)	44	-	-				
96/97 „ „ a Councillor for a case in Court.	x 100			144	8	-	x 96/97
Total				334	8	-	

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.			As per accompanying Report.			Difference. More or less.			Remarks.
I Receipts.										
Tax on arts.	7155	8	.	7156	8	-	+ 1	-	-	(1) Omission in the accounts
Tax on Buildings	8526	11	9	8528	11	3	+ 1	15	6	(2) Erroneous deduction in the accts
Tax on Animals.	1015	8	-	1017	.	.	+ 1	8	-	(3) Omission in the accounts
Tax on Carts.	1349	.	.	1353	.	.	+ 4	.	.	(4) —Do.
Income from Markets.	9445	6	6	9436	2	9	− 9	3	9	(5) Refunds expunged see item (10)
II Expenditure.										
Water supply Establisht	309	12	.	310	12	-	+ 1	-	-	(6) Omissions in the accounts.
~~Hospital Dispy.~~ Establt.	2948	9	8	2949	4	-	+ -	10	4	(7) —"—
Conservancy - Other charges.	5409	7	2	5411	7	2	+ 2	.	.	(8) —"—
" Contingencies	243	2	2	244	.	2	+ -	14	.	(9) —"—
Market. Contingencies	12	7	4	3	3	7	− 9	3	9	(10) See (5) supra
Slaughter House. Contingys.	11	10	6	12	.	6	+ -	6	.	(11) Omission in the accounts.
Purchase of account Books	327	4	5	328	13	2	+ 1	8	9	(12) —"—
Office Contingencies	400	7	4	398	15	2	− 1	8	2	(13) Error in debit
Collection: Establist.	721	14	11	721	.	5	− .	14	6	(14) —"—

Statement VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.			As per accompanying Report.			Difference. More or less.			Remarks.
Refunds of other than ~~current~~ current authorities	375	"	.	375	13	.	+	13	"	(15) Transferred from Deposits see item (19)
III Deposits										
Deposits by Renters	3754	13	4	4160	13	4	+406	.	.	(16) Error in classification
" Contractors	1406	.	.	1000	.	.	−406	.	.	(17) See (16) supra
Other Deposits	16	2	.	16	8	6	+ .	6	6	(18) The difference is explained below Add Rs 1.3.6 Erroneous deduction in the accounts with reference to (2) supra Deduct Rs ·-13.. Erroneous inclusion Net + . -6- 6
Paid to Claimants	7	2	.	6	5	.	−	13	.	(19) See item (15) Supra.

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.

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