L. & M.
2,000—28-1-97.

# Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 2574 M

DATED 20—11—97

INDEXED. CR

DESPATCHED

[Despatch Abstract.]

Accounts

Recording report on the audit of the — of the Municipalities for 1896-97.

## BACK PAPERS.

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Reg. No. 1177
2666

# Local & Munl. (1897 ) Department.

**CURRENT No.** 3958M

*From* The ~~Accountant General~~ Chairman, Municipal ~~Madras~~ Council, Vaniyambadi

Mis Order No. 2574 M Mis d/ 20/11/97

Recorded.

V.R. 18/11/97

**No.** ~~270~~ 470 767

*Dated* ~~12th October~~ 1897. 15-11-97

*Received* 16-11-97

*Registered* 16-11-97

*Enclosures*

*Spare copies*

SUBJECT.

Forwarding Report on the audit of the accounts of Vaniyambadi Municipality for the year 96-97.

To

The Accountant General

Despd 22/11/97

a/18/11/97

BACK PAPERS.

| G.O. | No. | Department. | Date. |
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| G.O. | No. | Department. | Date. |
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**Report on the audit of the Accounts of the** Vaniyambady
**Municipality for the year 1896-97.**

*Dated* 1st Sept 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 Vaniyambady 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., Rs. 2898-6-7, 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 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. 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 the honor to be
Sir
Your obedient servant.
(Signed) T. Krishnaswami Mudali
Offg. asst. Inspector of L. F. accounts

Forwarded to the Accountant-General.

(Signed) W. J. F. Williamson
Assistant Accountant-General
and Inspector of Local Fund Accounts.

L.F.D. / 470

Forwarded to the 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,
12th ~~September~~ October 1897

[signature] Offg. Accountant-General.

Forwarded to the Chairman, Municipal Council Vaniyambady.

[signature]
Collector

ua / 15/10 Lett. 16/10/97

No. 767.

3958M

Submitted to the Secretary to the Government
Local & Municipal department

[signature]
Chairman
Mupl Council
Vaniyambady
15th November 1897.

[initials]



STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Vaniyambady 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. |
|---|---|---|---|---|---|---|---|---|---|
| 1. BALANCE BROUGHT FORWARD— | | | | | | | | | |
| a. Municipal Fund .. .. | 27503 | 12 | 8 | | | | 27500 | . | . |
| b. Endowments .. .. | | | | | | | | | |
| c. Water-tax Fund .. .. | | | | | | | | | |
| Total .. | | | | 27503 | 12 | 8 | 27500 | . | . |
| 2. MUNICIPAL RATES AND TAXES— | | | | | | | | | |
| a. Tax on arts, &c. (section 53) .. | 1913 | 8 | " | | | | 2050 | . | |
| b. Tax on buildings (section 63) .. | 8782 | 5 | 8 | | | | 8800 | . | . |
| c. Tax on lands (section 63) .. | 230 | 13 | 1 | | | | 220 | . | . |
| d. Water-tax on buildings and lands (section 75) .. .. | | | | | | | | | |
| e. Tax on vehicles with springs, and palanquins (section 77) .. | 33 | . | . | | | | 30 | . | . |
| f. Tax on animals (section 77) .. | 279 | 12 | | | | | 300 | . | . |
| g. Tax on carts and other vehicles without springs (section 85) .. | 547 | . | . | | | | 530 | . | |
| h. Tolls (section 91)— | | | | | | | | | |
| Gross receipts 4265·14·8 | | | | | | | | | |
| Less Local Fund share 842·4·2 .. | 3423 | 10 | 6 | | | | 3410 | . | |
| i. Penalties on account of— | | | | | | | | | |
| i. Tax on arts .. .. | | | | | | | | | |
| 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 .. .. | | | | 15210 | 1 | 3 | | | |
| 3. REALIZATIONS UNDER SPECIAL ACTS— | | | | | | | | | |
| a. Pounds .. .. .. | | | | | | | | | |
| b. Ferry rents .. .. | | | | | | | | | |
| c. Fees under Act II of 1888 .. | 180 | | | 180 | | | 130 | . | |
| Carried over .. | | | | 15390 | 1 | 3 | 15470 | . | . |

STATEMENT I—*cont.*

| Heads of Account. | 1896-97. Details of Minor heads. RS. | A. | P. | Totals of Major heads. RS. | A. | P. | Revised Estimate for 1896-97 RS. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|
| Brought forward .. | | | | 15390 | 1 | 3 | 15470 | . | . |
| 4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION— | | | | | | | | | |
| *a.* i. Rent of lands .. .. | | | | | | | | | |
| ii. Rent of buildings .. | | | | | | | | | |
| iii. Avenue receipts .. | 161 | 15 | 2 | | | | 200 | . | . |
| iv. Fees from Travellers' Bungalows .. .. | | | | | | | | | |
| *b.* i. Sale-proceeds of lands .. | | | | | | | | | |
| ii. Produce of lands, gardens, &c. | | | | | | | | | |
| iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c. .. .. | 23 | 8 | | | | | 40 | . | . |
| *c.* Conservancy receipts— | | | | | | | | | |
| Sale-proceeds of night-soil, street refuse, &c. .. | | | | | | | 30 | | |
| *d.* i. Fees from educational institutions .. .. | 286 | 13 | | | | | 300 | | |
| 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 | 15 | 3 | | | | 10 | . | . |
| ii. Other Hospital receipts .. | 6 | 2 | 3 | | | | 10 | . | . |
| *f.* i. Income from markets .. | 395 | 3 | 2 | | | | 400 | . | . |
| ii. „ slaughter-houses .. | 895 | . | . | | | | 900 | . | . |
| *g.* Other fees | | | | | | | | | |
| i. Distraint fees .. .. | 3 | 10 | . | | | | 10 | . | . |
| ii. License fees .. .. | 518 | 12 | 1 | | | | 500 | . | . |
| iii. Cart-stand fees .. | 16 | . | . | | | | 20 | . | . |
| iv. Fees from extracts from Birth and Death Registers .. | 3 | . | . | | | | | | |
| *h.* Fines— | | | | | | | | | |
| i. Fines under Municipal and other Acts .. .. | 1048 | 14 | 9 | | | | 1000 | . | . |
| 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 .. .. .. | | | | | | | | | |
| ii. Educational .. .. | | | | | | | | | |
| iii. Medical .. .. | | | | | | | | | |
| *j.* Premium on loans .. .. | | | | 3366 | 13 | 8 | | | |
| Carried over .. | | | | 18756 | 14 | 11 | 18920 | . | . |



Statement II—*cont.*

| Heads of Account. | 1896-97. Datails of Minor Heads. RS. | A. | P. | Totals of Major Heads. RS. | A. | P. | Revised Estimate for 1896-97 RS. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|
| Brought forward .. | | | | 18756 | 14 | 11 | 18920 | . | . |
| 5. GRANTS AND CONTRIBUTIONS— | | | | | | | | | |
| *a.* From Government— | | | | | | | | | |
| i. Education— | | | | | | | | | |
| Normal stipends .. | | | | | | | | | |
| Buildings .. .. | | | | | | | | | |
| Municipal Schools .. | 23 | . | . | | | | 150 | . | . |
| Other purposes .. | . | . | . | | | | . | . | . |
| ii. Medical .. .. | . | . | . | | | | . | . | . |
| iii. Other purposes— | | | | | | | | | |
| Communications .. | . | . | . | | | | . | . | . |
| Water-supply .. .. | . | . | . | | | | . | . | . |
| Drainage .. .. | . | . | . | | | | . | . | . |
| Sanitation .. .. | . | . | . | | | | . | . | . |
| Other purposes .. .. | . | . | . | | | | . | . | . |
| *b.* From Local Boards— | | | | | | | | | |
| i. Education .. .. | . | . | . | | | | . | . | . |
| ii. Medical .. .. | 2859 | 2 | 6 | | | | 2720 | . | . |
| iii. Other purposes .. .. | . | . | . | | | | . | . | . |
| *c.* Other grants and contributions— | | | | | | | | | |
| i. Education .. .. | . | . | . | | | | . | . | . |
| ii. Medical .. .. | . | . | . | | | | . | . | . |
| iii. Other purposes .. .. | . | . | . | 2882 | 2 | 6 | . | . | . |
| 6. MISCELLANEOUS— | | | | | | | | | |
| *a.* Recoveries on account of service rendered to private individuals— | | | | | | | | | |
| i. Private scavenging .. | 602 | 7 | . | | | | 600 | . | . |
| ii. Other purposes .. .. | | | | | | | | | |
| *b.* Other items— | | | | | | | | | |
| i. Fishery rents .. .. | | | | | | | | | |
| ii. Refunds of Expenditure of previous year .. .. | 2 | . | . | | | | . | . | . |
| iii. Fees for numbering carts, &c. | 2 | 4 | . | | | | 10 | . | . |
| IV Other items | 22 | 14 | . | 629 | 9 | . | 20 | . | . |
| Carried over .. | | | | 22268 | 10 | 5 | 22420 | . | . |

## Statement II—*cont.*

| Heads of Account. | 1896-97. Details of Minor Heads. | | | Totals of Major Heads. | | | Revised Estimate for 1896-97. | | |
|---|---|---|---|---|---|---|---|---|---|
| | RS. | A. | P. | RS. | A. | P. | RS. | A. | P. |
| Brought forward .. | | | | 22268 | 10 | 5 | 22420 | . | . |
| 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 .. .. | | | | | | | | | |
| Total Receipts .. | | | | 22268 | 10 | 5 | 22420 | . | . |
| Add opening balance .. | | | | 27503 | 12 | 8 | 27500 | . | . |
| Grand Total .. | | | | 49772 | 7 | 1 | 49920 | . | . |

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. Except the last Class within the village site
2. Tax on buildings is levied at 7 1/2 per cent., and tax on land at 7 1/2 per cent. of rent value. ~~annas for every 8 square yards.~~ Cultivable lands at 2 annas & 1 anna per acre of wet & dry lands respectively
3. Water tax on buildings and lands is not levied ~~at~~ ~~per cent.~~
4. Tax on vehicles and animals is levied at half the maximum rates.
5. Tax on carts, &c, is levied at Rs. 2 per cart per annum.
6. Tolls are levied at —— the maximum rates.
7. License-fees are levied at the rates sanctioned in G O. 787 M. d. 14 August 1886 & G.O. No 1140 M. d 2nd Aug 90 and 127 M. d 22nd January 1896
8. The house-tax registers were last revised in the official year 1895-96, and the land tax registers in the official year 1896-97.
9. The total extent of land assessed is Cultivable wet lands 267 acres 34 cents; Dry lands 531 " 17 "; Vacant house sites 13 " 50 " acres.
10. The mode of estimating the annual rental of houses and lands is as follows :—
Houses: annual rental was ordinarily fixed at 8 percent approximately of the sale value
Vacant. House sites at 8 percent of the sale value
Cultivable lands. On the average rate at annas 2 & 1 per acre of wet & dry lands respectively.



## Statement II.

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

| Heads of Account. | 1896-97. Details of Minor Heads. | | | Totals of Major Heads. | | | Revised Estimate for 1896-97. | | |
|---|---|---|---|---|---|---|---|---|---|
| | RS. | A. | P. | RS. | A. | P. | RS. | A. | P. |
| GRANT I—(*Public Works*)— | | | | | | | | | |
| 1. NEW WORKS— | | | | | | | | | |
| a. Communications .. .. | 747 | 9 | 1 | | | | 900 | . | . |
| b. Buildings .. .. .. | ~~1939~~ 1994 | ~~14~~ 8 | ~~10~~ 5 | | | | 2000 | | |
| c. Drainage .. .. .. | | | | | | | | | |
| d. Water-supply .. .. | | | | | | | | | |
| e. Miscellaneous public improvements | | | | ~~2687~~ 2742 | ~~7~~ 1 | ~~11~~ 6 | | | |
| 2 REPAIRS— | | | | | | | | | |
| a. Communications .. .. | 1674 | 13 | 5 | | | | 1550 | . | . |
| b. Buildings .. .. .. | 235 | 15 | 10 | | | | 250 | . | . |
| c. Drainage— | | | | | | | | | |
| i. Repairs to works .. | | | | | | | | | |
| ii. Establishment for flushing drains, &c. .. .. | | | | | | | | | |
| d. Water-supply— | | | | | | | | | |
| i. Repairs to works, machinery, &c. .. .. | 30 | 8 | . | | | | 30 | . | . |
| ii. Establishment .. .. | 190 | 4 | 4 | | | | 190 | . | . |
| iii. Contingencies .. .. | 9 | 12 | 6 | 2141 | 6 | 1 | 10 | . | . |
| e Miscellaneous public improvements | | | | | | | | | |
| 3. ESTABLISHMENT .. .. | 298 | . | . | 298 | . | | 300 | . | . |
| 4. TOOLS AND PLANT AND OTHER STORES | 37 | 13 | 4 | 37 | 13 | 4 | 50 | . | . |
| 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 .. | | | | ~~5164~~ 5219 | ~~11~~ 4 | ~~4~~ 11 | 5280 | . | . |
| GRANT II—(*Education*)— | | | | | | | | | |
| 1. TRAINING SCHOOLS— | | | | | | | | | |
| a. Contributions to Local Boards .. | | | | | | | | | |
| b. Stipends to Normal students .. | 20 | . | . | 20 | . | . | 30 | . | . |
| 2. MUNICIPAL SCHOOLS— | | | | | | | | | |
| i. On Salary System— | | | | | | | | | |
| a. Establishment .. | | | | | | | | | |
| b. Contingencies .. | | | | | | | | | |
| Carried over .. | | | | 20 | . | . | 30 | . | . |

## Statement II—*cont.*

| 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. |
| Brought forward .. | | | | 20 | . | . | 30 | . | . |
| GRANT II—(*Education*)—cont. | | | | | | | | | |
| ii. On Salary Result System— | | | | | | | | | |
| *a.* Fixed Payments .. .. | 957 | 1 | . | | | | 970 | . | . |
| *b.* Result Grants .. .. | 179 | 11 | . | | | | 180 | . | . |
| *c.* Contingencies .. .. | 301 | 12 | 6 | 1438 | 8 | 6 | 300 | . | |
| 3. Salary Grants .. .. | 370 | 4 | 6 | 370 | 4 | 6 | 370 | . | |
| 4. Result Grants .. .. | 125 | 1 | . | 125 | 1 | . | 150 | . | . |
| 5. Combined Grants— | | | | | | | | | |
| *a.* Fixed payments .. .. | | | | | | | | | |
| *b.* Result Grants .. .. | | | | | | | | | |
| 6. Inspection— | | | | | | | | | |
| *a.* Contributions to Local Boards.. | | | | | | | | | |
| *b.* Municipal Inspectors— | | | | | | | | | |
| i. Establishment .. .. | 149 | 14 | 2 | | | | 180 | . | . |
| ii. Contingencies .. .. | 38 | 6 | 3 | 218 | 4 | 5 | 50 | | |
| 7. Miscellaneous— | | | | | | | | | |
| *a.* Buildings, furniture, &c., grants. | | | | | | | | | |
| *b.* Common gymnasium— | | | | | | | | | |
| i. Establishment .. .. | 44 | " | 8 | | | | 60 | . | . |
| ii. Contingencies .. .. | . | . | . | | | | 20 | . | . |
| *c* Other items .. .. | 73 | 12 | 6 | 117 | 13 | 2 | 80 | . | . |
| Total, Grant II .. | | | | 2289 | 15 | 7 | 2390 | 0 | . |
| GRANT III—(*Sanitation and Medical Services.*) | | | | | | | | | |
| 1. Hospitals and Dispensaries— | | | | | | | | | |
| *a.* Establishment .. .. | 1053 | 1 | 6 | | | | 1050 | . | . |
| *b.* Medicines and Supplies .. | 834 | 10 | 2 | | | | 850 | | |
| *c.* Diet of Patients .. .. | 58 | 2 | 5 | | | | 100 | . | . |
| *d.* Sundries and Contingencies .. | 640 | 4 | . | | | | 600 | . | . |
| *e.* Contributions to Local Boards.. | | | | 2589 | 2 | 1 | | | |
| Carried over .. | | | | 2589 | 2 | 1 | 2600 | . | . |



## Statement II—*cont.*

| 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. |
| Brought forward .. | | | | 2589 | 2 | 1 | 2600 | . | . |
| GRANT III—*Sanitation and Medical Services*—cont. | | | | | | | | | |
| 2. *a.* Contributions to Provincial Funds for— | | | | | | | 50 | . | . |
| i. Medical College .. | 44 | . | . | | | | 50 | . | . |
| ii. Sanitary Inspection .. | 59 | . | . | | | | . | . | . |
| iii. Medical reserve staff .. | 14 | . | . | | | | | | |
| iv. Cutlers' Establishment .. | . | . | . | 150 | . | . | . | | |
| *b.* Contributions to Local Boards, &c., for— | | | | | | | | | |
| i. Medical Schools .. | | | | | | | | | |
| ii. Reserve staff .. .. | | | | | | | | | |
| *c.* Other Contributions .. | | | | | | | | | |
| 3. Vaccination— | | | | | | | 140 | . | . |
| *a.* Establishment .. .. | 144 | . | . | | | | 60 | . | . |
| *b.* Contingencies .. .. | 87 | 9 | 10 | | | | | | |
| *c.* Contributions to Local Boards .. | . | . | . | 231 | 9 | 10 | | | |
| 4. Registration of Births and Deaths— | | | | | | | 140 | . | . |
| *a.* Establishment .. .. | 144 | . | . | | | | 50 | . | . |
| *b.* Contingencies .. .. | 57 | 1 | 8 | 201 | 1 | 8 | | | |
| 5. Conservancy, Road cleaning, and Road watering— | | | | | | | 3370 | . | . |
| *a.* i. Establishment .. .. | 3366 | 10 | 3 | | | | | | |
| ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. .. | 328 | 13 | 9 | | | | 330 | . | . |
| *b.* Private scavenging— | | | | | | | 430 | . | . |
| i. Establishment .. .. | 432 | 10 | 8 | | | | | | |
| ii. Contingencies, such as cost of scavenging carts, &c. .. | 116 | 3 | . | | | | 80 | . | . |
| *c.* Cholera charges .. .. | 1015 | 10 | 8 | | | | 650 | . | . |
| *d.* Contingencies .. .. | 91 | 6 | 1 | 5351 | 6 | 5 | 70 | . | . |
| Total, Grant III .. | | | | 8523 | 4 | . | 8020 | . | . |

Statement II—*cont.*

| Heads of Account. | 1896-97. Details of Minor Heads. RS. | A. | P. | 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 .. .. | 242 | 14 | 6 | | | | 260 | . | . |
| *b.* Contingencies .. .. | 1175 | . | 9 | 1417 | 15 | 3 | 1100 | | |
| 2. i. MARKETS— | | | | | | | | | |
| *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 .. .. | - | - | - | | | | - | - | - |
| *b.* Contingencies .. .. | - | - | - | | | | - | - | - |
| 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 .. | | | | 1417 | 15 | 3 | 1360 | . | . |



Statement II—*cont.*

| Heads of Account. | 1896-97. Details of Minor Heads. RS. | A. | P. | Totals of Major Heads. RS. | A. | P. | Revised Estimate for 1896-97. RS. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|
| Brought forward .. | | | | 1417 | 15 | 3 | 1360 | . | . |
| GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont. | | | | | | | | | |
| 10. OTHER CHARGES— | | | | | | | | | |
| i. Work done for private individuals, other than private scavenging .. .. | | | | | | | 10 | . | . |
| ii. Rewards for destruction of wild animals and snakes .. | 8 | 2 | . | | | | 900 | . | . |
| iii. Printing .. .. | 836 | 13 | 7 | | | | | | |
| iv. Compensation for lands .. | | | | 878 | 14 | 1 | 50 | . | . |
| v. Other items .. .. | 33 | 14 | 6 | | | | | | |
| Total, Grant IV .. | | | | 2296 | 13 | 4 | 2320 | . | . |
| GRANT V— | | | | | | | | | |
| *a.* General Establishment— | | | | | | | 950 | . | . |
| i. Office Establishment .. | 942 | 10 | 8 | | | | | | |
| ii. Inspection .. .. | | | | | | | 310 | . | . |
| *b.* Collection of Municipal Taxes— | | | | | | | | | |
| i. Establishment .. .. | 304 | 14 | 5 | | | | | | |
| ii. Purchase of account books, paper, money boxes, repairs to out-posts, &c. | 159 | 15 | 3 | | | | 100 | . | . |
| *c.* Collection of Tolls— | | | | | | | | | |
| i. Establishment .. .. | 54 | 9 | 7 | | | | 60 | . | . |
| ii. Contingencies .. .. | | | | | | | 500 | . | . |
| *d.* Office contingencies other than (*b*) (ii) .. .. .. | 483 | 3 | 11 | | | | | | |
| *e.* Contributions for Central office and Audit establishments .. | 117 | | | 2065 | 12 | 3 | 120 | . | . |
| Total, Grant V .. | | | | 2065 | 12 | 3 | 2040 | . | . |
| 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 .. | | | | | | | | | |

## Statement II—*cont.*

| 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. |
| Brought forward .. | | | | | | | | | |
| INTEREST— | | | | | | | | | |
| *a.* On account of last year .. | | | | | | | | | |
| *b.* ,, of current year .. | 445 | 14 | 5 | 445 | 14 | 5 | 590 | - | - |
| Advances recoverable— | | | | | | | | | |
| *a.* Permanent .. .. | | | | | | | | | |
| *b.* Others .. .. .. | | | | | | | | | |
| Refunds of other than current collections. | | | | | | | | | |
| Discount .. .. .. .. | | | | | | | | | |
| Pensions and gratuities .. .. | | | | | | | | | |
| Investment— | | | | | | | | | |
| *a.* In Government securities for purposes other than Sinking Fund .. .. .. | | | | | | | | | |
| *b* In Savings Bank .. .. | | | | | | | | | |
| Total Expenditure .. | | | | 20786 | " | 6 | 20640 | - | - |
| Balances— | | | | | | | | | |
| *a.* Municipal Fund .. .. | | | | 28986 | 6 | 7 | 29280 | | |
| *b.* Endowments .. .. | | | | | | | | | |
| *c.* Water tax Fund .. .. | | | | | | | | | |
| Grand Total .. | | | | 49772 | 4 | 1 | 49920 | - | - |



NOTE TO STATEMENT II.

*Position of the Municipality of* Vaniyambady *on 31st March* 1897.

| LIABILITIES. | RS. | A. | P. | ASSETS. | RS. | A. | P. |
|---|---|---|---|---|---|---|---|
| Balance of Loans .. .. | 13800 | - | - | Municipal Balance .. Cash .. .. | 28986 | 6 | 7 |
| Deposits to be adjusted .. | 1224 | 8 | - | Municipal Balance .. Securities .. | | | |
| Other Liabilities (in detail) .. | | | | Deposit Balance .. Cash .. .. | 1227 | 8 | - |
| Pariah School Head masters pay for 1½ months from 15-4 to 31-8 January & Febuary 1897 | 10 | 9 | 10 | Deposit Balance .. Securities .. | | | |
| Printing charges due to the C.N. Press Madras | not known | | | Sinking Fund of loans .. .. | | | |
| | | | | Funded Capital of endowed institutions, Hospitals, &c. .. .. .. | | | |
| | | | | Total .. | 30213 | 14 | 7 |
| | | | | Value of Premises, &c. .. .. | 9769 | 11 | 5 |
| | | | | Do. of Tools and plant .. .. | 1782 | 6 | - |
| | | | | Do. of Live stock .. .. | .. | - | - |
| | | | | Do. of Furniture .. .. | 1084 | 2 | 9 |
| | | | | Arrears of taxes, &c. .. .. | - | - | - |
| | | | | Other assets (in detail) .. .. Decree pending execution against Ex. teacher .. 143-0-4 Contribution due by the Salary Board — 2-12-4 | 145 | 12 | 8 |
| | | | | Total .. | 12782 | " | 10 |
| | | | | Claims— | | | |
| | | | | Advances Recoverable— | | | |
| | | | | Permanent advance .. .. | 35 | - | - |
| | | | | Advances for works, &c. .. | | | |
| | | | | Total .. | 35 | - | - |
| Total .. | 15038 | 1 | 10 | Grand Total .. | 43030 | 15 | 5 |

## Statement III.—*Municipality of* Vaniyambady Abstract of Deposits Account for the year 1896-97.

| | Rs. | A. | P. |
|---|---|---|---|
| Balance brought forward .. | 1753 | 13 | 4 |
| 1. Deposits by Appellants .. .. .. .. .. | 1132 | - | - |
| 2. Do by Renters .. .. .. .. .. .. | 2106 | 12 | - |
| 3. Do. by Contractors .. .. .. .. .. | 100 | - | - |
| 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 .. .. .. | 47 | 7 | 10 |
| Total Receipts .. | 3386 | 3 | 10 |
| Grand Total .. | 5140 | 1 | 2 |

| | Rs. | A | P. |
|---|---|---|---|
| 1. Credited to Municipal Funds .. .. .. .. .. | 2108 | 6 | 11 |
| 2. Returned to Appellants .. .. .. .. .. | 498 | 8 | - |
| 3. Do. to Renters .. .. .. .. .. .. | 851 | 4 | - |
| 4. Do. to Contractors .. .. .. .. .. | 450 | - | - |
| 5. Do. to Municipal Servants .. .. .. .. .. | - | - | - |
| 6. Do. to Parties .. .. .. .. .. | 4 | - | 11 |
| 7. Paid to Claimants .. .. .. .. .. .. | - | 5 | 4 |
| Total .. | 3912 | 9 | 2 |
| Balance * .. | 1227 | 8 | - |
| Grand Total .. | 5140 | 1 | 2 |

### * Details of Balance.

| | 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 | No. of items. | Year. Rs. | A. | P. | No. of items. | Year. Rs. | A. | P | No. of items. | Year. 96-97 Rs. | A. | P. | Total No of items. | Total Rs. | A. | P | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Appellants' Deposits .. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Renters' do. .. | | | | | | | | | | | | | | | | | | | | | | | | | 5 | 1227 | 8 | - | 5 | 1227 | 8 | - | |
| Contractors' do. .. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Municipal Servants' Deposits .. .. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Deposits for Work .. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Miscellaneous Deposits, viz: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total .. | | | | | | | | | | | | | | | | | | | | | | | | | 5 | 1227 | 8 | - | 5 | 1227 | 8 | - | |



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

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. .. .. .. | 2219 | - | - | 281 | - | - | 1938 | - | - | 1907 | 8 | - | - | - | - | 30 | 8 | - | | | |
| 2. „ on buildings .. .. .. | 8851 | 9 | 2 | - | - | - | 8851 | 9 | 2 | 8782 | 5 | 8 | 17 | 13 | 1 | 51 | 4 | 5 | | | |
| 3. „ on lands .. .. .. | 235 | 9 | 7 | - | - | - | 235 | 9 | 7 | 230 | 13 | 1 | - | - | - | 4 | 12 | 6 | - | - | - |
| 4. Water-tax on buildings and lands .. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5. Tolls (gross receipts) .. .. .. | (1) 4260 | - | - | | | | 4260 | - | - | 4260 | - | - | - | - | - | - | - | - | | | |
| 6. Market rents .. .. .. .. | (2) 395 | - | - | - | - | - | 395 | - | - | 395 | - | - | - | - | - | - | - | - | | | |
| 7. Slaughter-house fees .. .. .. | 895 | - | - | - | - | - | 895 | - | - | 895 | - | - | - | - | - | - | - | - | | | |
| 8. Rent of cart-stands .. .. .. | 16 | - | - | - | - | - | 16 | - | - | 16 | - | - | - | - | - | - | - | - | - | - | - |
| 9. Private scavenging fees .. .. | 605 | 1 | - | - | - | - | 605 | 1 | - | 602 | 7 | - | - | - | - | 2 | 10 | - | - | - | - |
| 10. Avenues .. .. | (3) 112 | - | - | - | - | - | 112 | - | - | 112 | - | - | - | - | - | - | - | - | - | - | - |
| 11. | | | | | | | | | | | | | | | | | | | | | |
| 12. | (1) Excludes subsequent Vig Rs 5-14-8 paid on over due kists | | | | | | | | | | | | | | | | | | | | |
| 13. | (2) " " Vig Rs 0-3-2 paid on over due kists | | | | | | | | | | | | | | | | | | | | |
| 14. | (3) " " Vig Rs 49-15-2 being the instalment over due kists + Sale of avenues disposed | | | | | | | | | | | | | | | | | | | | |

Statement IV-B.—*Municipality of* Vaniyambadi *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 . . | 6 . . | 6 . . | | | | |
| 2. „ on buildings .. .. .. | | | | | | | | |
| 3. „ on lands .. .. .. .. | | | | | | | | |
| 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 .. .. | | | | | | | | |
| 10. | | | | | | | | |
| 11. | | | | | | | | |
| 12. | | | | | | | | |
| 13. | | | | | | | | |
| 14. Total | . . . | 6 . . | 6 . . | 6 . . | - - - | - - - | - - - | |

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

| | RS. | A. | P. |
|---|---|---|---|
| (1) Total amount outstanding at the beginning of the year .. .. | 35 | . | . |
| (2) Amount advanced during the year .. .. .. | 336 | . | . |
| Total .. | 371 | . | . |
| (3) Amount adjusted during the year— .. | 336 | . | . |
| (*a*) On account of advances made during the year .. .. | " | " | " |
| (*b*) Do. previous years .. .. | 35 | . | . |
| Total amount outstanding at the end of the year* .. | | | |
| Total .. | 371 | . | . |

* *Details of Balance.*

Principal Advances with the Manager . . — — "
Principal Advances with the Hospital Assistant 20 — — "
15 — — "
35 — — .

Balance Statement for the year 1896-97—*cont.*



## Statement VI.

### Statement of Differences.

| Head of Account. | As per Municipality's statement. | As per accompanying Report. | Difference. More or less. | Remarks. |
|---|---|---|---|---|
| (1) Grant I New Buildings | 1939 14 10 | 1994 8 5 | + 54 9 7 | Rectification of erroneous classification of the amount spent on account of constructing 2dlc sheds. |
| Grant V C ii 2dlc contingencies | 54 9 7 | " " " | - 54 9 7 | |
| Statement IV A. | | | | |
| (2) Remission on account of Vacant houses &c. | 17 15 1 | 28 4 9 | + 10 5 8 | Rectification of erroneous classification. |
| (4) Written off as irrecoverable | 51 4 5 | 40 14 9 | - 10 5 8 | |



## 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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