[L. & M.
2,000—13-6-98.]

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 1890 m

DATED 4-10-98.

INDEXED.

DESPATCHED

[Despatch Abstract.]

Accounts. Recording the report on the audit of the accounts of the Vellore municipality for 1897-98

BACK PAPERS.

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

FURTHER PAPERS.

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

Alt Rep no 1062 of 98

1463 Enq 7
P. 895

Local & Muni. (1898) Departmen

CURRENT No. 293.

7 AUG 1898

From The Accountant-General, Madras.

N/this Order No. 1690 Mis 3.4.10.98

Recorded.

No. 178/309

KP 28/9/98

a/c 1/10/98

Dated 6th August 1898

Received

Registered

Enclosures

Spare copies

SUBJECT.

Forwarding Report on the Audit of the Accounts of the Vellore Municipality for the year 1897-98.

To

The Accountant-General D/O

Outp 5/10/98

DR 4/9

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

LOCAL & MUNICIPAL DEPT.
CURRENT No. 2932 cl

Report on the audit of the Accounts of the Vellore **Municipality for the year 1897-98.**

Madras

Dated 15th July 1898.

To

THE Assistant Accountant General and 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 1897-98.

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. — 258-9-9, is in agreement with that appearing in the ~~Bank~~ Treasury Pass Book, allowing for outstanding cheques, for deposits, and for unremitted revenue remaining on hand at the close of the year.

5. Statement VI explains the alterations (shown in red ink in the other appended statements), made in the figures already reported to Government by the Municipality with its Annual Report. ~~or~~

~~The audit having been conducted before the submission by the Municipality of its Annual Report, the figures contained in the accompaniments to the latter, should agree exactly with those in the statements hereto appended.~~

6. 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.

7. A note on the defects discovered during the audit ~~has been~~ will be forwarded to the Chairman. ~~The following points however deserve to be brought to the notice of Government.~~

I have &c
(Signed) P. Rajagopala Mudaliar
Assistant Inspector of Local Fund accounts.

Forwarded

Forwarded to the Accountant General.

(Signed). W. J. T. Williamson.

Assistant Accountant General

18th July 1898. and Inspector of Local Fund Accounts

L 78
309

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.

Fort Saint George
Accountant General's Office
6th August 1898.

Accountant General.

Forwarded to the Chairman, Municipal Council, Vellore.

N 896 offd
13 9

As Collector
E. d. E.

Forwarded to the Secretary to Government Local & Municipal Department, Fort St George.

Vellore
Municipal office
10th Sept 1898

Chairman

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Vellore for the official year 1897-98.

Heads of Account.	Actuals 1897-98. Details of Minor heads.			Actuals 1897-98. Totals of Major heads.			Revised Estimate for 1897-98.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	− 497	6	7				− 1090	−	−
b. Endowments	−	−	−				+ 500	−	−
c. Water and Drainage Tax Fund.									
				− 497	6	7			
Total ..				− 497	6	7	− 590	−	−
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	6055 61	12	6				6500	−	−
b. Tax on buildings (section 63) ..	7929	9	8				10000	−	−
c. Tax on lands (section 63) ..	803	5	6				1000	−	−
d. Water and Drainage Tax on buildings and lands (sec. 75).	−	−	−				−	−	−
e. Tax on vehicles with springs and palanquins, &c. (section 77).	587	8	−				800	−	−
f. Tax on animals (section 77) ..	1029	8	−				1200	−	−
g. Tax on carts and other vehicles without springs (section 85) ..	1389 7	12	−				1600	−	−
h. Tolls (section 91)—									
Gross receipts, Rs. 14780−−									
Less L. F. share, Rs. 7390−−	7390	−	−				7390	−	−
i. Tax on domestic male Servants (section 96A)	−	−	−				−	−	−
j. Penalties on account of—									
i. Tax on arts .. .	−	−	−				100	−	−
ii. Tax on buildings ..	−	−	−				50	−	−
iii. Tax on lands	−	−	−				10	−	−
iv. Water and Drainage 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 ..	−	−	−				−	−	−
ix. Tax on servants ..	−	−	−	25185 8	3	8			
Carried over ..				25185 88	7 13	8 8	28690	−	−

Statement I—*cont.*

Heads of Account.	Actuals 1897-98. Details of Minor heads.			Actuals 1897-98. Totals of Major heads.			Revised Estimate for 1897-98.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				25185 8 3 8			28690	–	–
3 REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..	105	–	–	105	–	–	160	–	–
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. Rents—									
i. Rent of lands	816	–	–				810	–	–
ii. Rent of buildings ..									
iii. Fishery rents	–	–	–				50	–	–
b. Sale-proceeds, &c.—									
i. Sale-proceeds of lands ..	300	–	–				400	–	–
ii. Sale-proceeds of old materials, unclaimed property, &c.	9	10	6				50	–	–
iii. Sale-proceeds of Acts, Bye-laws, &c.	–	–	–				–	–	–
iv. Sale-proceeds of night soil, street refuse, &c. ..	1090	–	–				1090	–	–
c. Educational receipts—									
i. Fees from Educational institutions	598	4	6				710	–	–
ii. Other revenue from educational institutions ..									
d. Hospital receipts—									
i. Sale-proceeds of medicines..									
ii. Subscriptions and donations, &c., including composition fees	127	10	6				150	–	–
iii. Other Hospital receipts ..	24	12	9				20	–	–
				2966	6	3			
Carried over ..				28256 13 11			32130	–	–

Statement I—*cont.*

Heads of Account.	Actuals 1897-98. Details of Minor heads.			Actuals 1897-98. Totals of Major heads.			Revised Estimate for 1897-98.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				28256 13 11			32130	–	–
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*									
e. Miscellaneous income—									
i. Income from Markets ..	9647	–	–				9650	–	–
ii. Do. Slaughter houses ..	2462	–	–				2460	–	–
iii. Do. Cart-stands ..	600	–	–				600	–	–
iv. Do. Avenues	237 11 7	–					300	–	–
v. Do. Travellers' Bungalows	232	–	–				200	–	–
vi. Do. Produce of land, gardens, &c.	128 132 4	–	–				100	–	–
f. Fees—									
i. Warrant fees	68	9	–				50	–	–
ii. Distraint fees and recoveries on account of incidental expenses									
iii. License fees	524 2 9 1 9						850	–	–
iv. Fees for vaccination in private houses ..									
v. Fees for searches of, and extracts from, Birth and Death Registers ..	3	12	–				10	–	–
vi. Fees for numbering carts..									
vii. Fees for duplicate licenses..	1 4 8	4	– (a)				10	–	–
viii. Other fees									
g. Fines—	631	12	–						
i. Fines under Municipal and other Acts	508	4	–				700	–	–
ii. Balance of fines under sections 3 to 5 of the Town Nuisance Act ..									
h. Interest on Investments—									
i. Educational	87	4	6				90	–	–
ii. Medical	97	12	–				100	–	–
iii. Choultries									
iv. Sinking fund									
v. Water and Drainage fund..									
vi. General									
i. Discount on Investments ..									
				14710 14 3					
Carried over ..				42970 8 2			47250	–	–

(a) fees for birth and death extracts 1-8-
Detention and penalty fee 2-12-
4-4-

Statement I—*cont.*

Heads of Account.	Actuals 1897-98. Details of Minor heads.			Actuals 1897-98. Totals of Major heads.			Revised Estimate for 1897-98.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..				42841	8	2	47250	-	-
5. Grants and Contributions—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings									
Municipal Schools ..	18	6	-				70	-	-
Other purposes ..	280	12	-				250	-	-
ii. Medical	2200	-	-				2200	-	-
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes ..	4176	-	-	6675	2	-	4180	-	-
b. From Local Boards—									
i. Educational									
ii. Medical	1200	-	-				1200	-	-
iii. Other purposes	100	-	-	1300	-	-	100	-	-
c. Other grants and contributions—									
i Educational									
ii. Medical									
iii. Other purposes									
6. Miscellaneous—									
a. Recoveries on account of services rendered to private individuals—									
i. Private scavenging ..	1327	12	-				1520	-	-
ii. Laying pipes to private houses									
iii. Other purposes									
b. Other receipts—									
i. Refunds of expenditure of previous years ..	-	2	-				30	-	-
ii. Other items	2	8	-				50	-	-
				1330	6	-			
Carried over ..				52147	-	2	56850	-	-

Statement I—*Cont.*

Heads of Account.	Actuals 1897-98. Details of Minor heads.			Actuals 1897-98. Totals of Major heads.			Revised Estimate for 1897-98.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..				52147	-	2	56850	-	-
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. Refunds of Advances—									
i. Permanent advances ..									
ii. Other advances* ..	1	8	-	1	8	-	50	-	-
Total Receipts ..				52148	8	2	56900	-	-
Add opening balance ..				-497	6	7	-500	-	-
Grand Total ..				51651	1	3	56400	-	-

*All over-payments and sums eventually recoverable from private persons or bodies should be debited to advances recoverable in Statement II, and on the recoveries being effected they should be credited to this head. Amounts debited and credited to advances in the same year should be expunged from both sides of the account.

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 lands at ~~annas~~ 5 per cent on the annual rental value. ~~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 Schedule ~~the~~ maximum rates
5. Tax on carts, &c., is levied at Rs. 4 per cart per annum. for double bullock carts and 2 Rs for single bullock carts under G.O. No: 1260m dated 3rd august 1895.
6. Tolls are levied at half the maximum rates. under G.O. No: 110 dated 23rd July 1888 and G.O No: 346 dated 13th April 1888
7. License-fees are levied at the rates sanctioned in G. O. Not 411 S) 20-8-85, 184 dated 23-2-86.
8. The house ~~and water and drainage~~ * tax registers were last revised in the official year 1895-96, and the land ~~and water and drainage~~ * tax registers in the official year 1896-97.
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 given in the last administration report with the following exceptions :—

Houses - This is done by a personal inspection of the houses, having regard also to the dimensions and nature of buildings as also to the locality.

Land. This is done with reference to the produce of the land and locality.

*The words " and water and drainage " should be scored out in Municipalities where this tax is not levied.

Statement II.

Expenditure from the Municipal Fund of the Town of Vellore for the official year 1897-98.

Heads of Account.	Actuals 1897-98 Details of Minor Heads. Rs.	A.	P.	Actuals 1897-98 Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1897-98 Rs.	A.	P.
GRANT I—*Public Works*—									
1. New Works—									
a. Communications	7	—	—						
b. Buildings	8	7	2						
c. Drainage									
d. Water-supply									
e. Miscellaneous public improvements.	357	12	9	373	3	11	300	—	—
2. Repairs—									
a. Communications	3092	5	6				4000	—	—
b. Buildings	757	6	3				100	—	—
c. Drainage—									
i. Repairs to works ..							100	—	—
ii. Establishment	1249	1	2				1260	—	—
iii. Contingencies									
d. Water-supply—									
i. Repairs to works, machinery, &c.	221	12	3				200	—	—
ii. Establishment	311	9	—				310	—	—
iii. Contingencies									
e. Miscellaneous public improvements.	21	12	10	5853	15	—			
3. General Establishment—									
i Establishment	846	—	1	846	—	1	850	—	—
ii. Contingencies							50	—	—
4. Tools and Plant and other stores.									
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 ..				6873	3	—	7170	—	—
GRANT II—*Education*—									
1. Training Schools—									
Stipends to Normal Students ..							40	—	—
2. Municipal Schools—									
i. On Salary System—									
a. Establishment ..									
b. Contingencies ..									
Carried over ..							40	—	—

Statement II—*cont.*

Heads of Account.	Actuals 1897-98 Details of Minor heads. Rs.	A.	P.	Actuals 1897-98 Totals of Major heads. Rs.	A.	P.	Revised Estimate for 1897-98 Rs.	A.	P.
Brought forward ..							40	—	—
GRANT II—*Education*—cont.									
ii. On Salary Result System—									
a. Fixed Payments	1938	9	10				1940	—	—
b. Result Grants	1019	6	6				800	—	—
c. Contingencies	411	4	2	3369	4	6	680	—	—
3. Salary Grants	1838	8	6	1838	8	6	1600	—	—
4. Result Grants	1195	6	—	1195	6	—	1200	—	—
5. Inspection—									
a Contributions to Local Boards..									
b. Municipal Inspectors—									
i. Establishment	419	—	—				420	—	—
ii. Contingencies	35	12	2	454	12	2	50	—	—
6. Drawing and Gymnastic Instruction—									
a. Contributions to Local Boards..									
b Drawing Masters—									
i. Establishment									
ii. Contingencies									
c. Gymnasium—									
i. Establishment	240	—	—				240	—	—
ii. Contingencies							10	—	—
7. Miscellaneous—									
a. Building, furniture and other grants	197	—	—				200	—	—
b. Rent grants									
c. Other items				437	—	—			
Total, Grant II ..				7292	15	2	7180	—	—
Add—Total, Grant I ..				6873	3	—	7170	—	—
Totals of Grants I and II ..				14168	2	2	14350	—	—
GRANT III—*Sanitation, Vaccination and Medical Services*—									
1. Hospitals and Dispensaries—									
a. Establishment	2689	8	3				2970	—	—
b. Medicines and Supplies ..	260	2	—				1500	—	—
c. Diet of Patients	1054	1	3				1200	—	—
Carried over ..	4003	11	6				5670	—	—

Statement II—*cont.*

Heads of Account.	Actuals 1897-98. Details of Minor heads.			Actuals 1897-98. Totals of Major heads.			Revised Estimate for 1897-98.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..	4.003	4	6				5.670	-	-
GRANT III—*Sanitation, Vaccination and Medical Services*—cont.									
1. Hospitals and Dispensaries—*cont.*									
d. Sundries and Contingencies ..	768 9 9 / ~~783 9 9~~						700	-	-
e. Contributions to Government ..									
f. „ „ Local Boards ..	212 8 .						120	-	-
g. „ „ other bodies ..				84 3 3 / ~~4.999 13 3~~					
2. *a.* Contributions to Provincial Funds for—									
i. Medical College ..	289	-	-				270	-	-
ii. Sanitary Inspection ..	179	-	-				190	-	-
iii. Reserve medical staff ..	63	-	-	531	-	-	40	-	-
b. Contributions to Local Boards, &c., for—									
i. Medical Schools ..									
ii. Reserve staff									
c. Other Contributions ..									
3. Vaccinaion—							360	-	-
a. Establishment	358	-	-				360	-	-
b. Contingencies	332 10 1								
c. Contributions to Local Boards ..	~ ~ ~			690 10 1			~ ~ ~		
4. Registration of Births and Deaths—							500	-	-
a. Establishment	487 5 5								
b. Contingencies	46 5 2			533 10 7			10	-	-
5. *a.* Conservancy, Road cleaning and Road watering—							7.280	-	-
i. Establishment	7.125 1 ..								
ii. Charges for purchase, hire and maintenance of carts and bullocks	5.145 7 3						4.700	-	-
iii. Contingencies									
b. Private Scavenging—									
i. Establishment	1.518 - 8						1.320	-	-
ii. Charges for purchase, hire and maintenance of carts and bullocks	174 - 3						50	-	-
iii. Contingencies	555 12 7						300	-	-
Carried over ..	14.518 5 9			6.755 1 11 / 39 7 11			21.870	-	-

21273-7-8
Allardice ... 21257-13-6

Statement II—*cont.*

Heads of Account.	Actuals 1897-98. Details of Minor heads.			Actuals 1897-98. Totals of Major heads.			Revised Estimate for 1897-98.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..	14.518	5	9	6.755 1 11 / 39 7 11			21.870	-	-
GRANT III—*Sanitation, Vaccination and Medical Services*—cont.									
Epidemic Charges—									
i. Establishment	569	12	4	15.088 2 1 / 1 11			2.000	-	-
ii. Contingencies									
Arrangements at Fairs and Festivals									
Other Sanitary outlay									
Total, Grant III ..				21.843 4 . / 27 9 10			23.870	-	-
Add—Totals of Grants I and II ..				14.168 2 2			14350	-	-
Totals of Grants I to III ..				36.011 6 2 / 35995 12 —			38.220	-	-
GRANT IV—*Lighting and Miscellaneou Municipal purposes*—									
1. Lighting—									
a. Establishment	239	8	.				240	-	-
b. Payments to contractors ..									
c Purchase and repair of lamp posts lanterns, burners, &c. ..									
d. Contingencies	4.337	12	3	4.577 4 3			3.900	-	-
2. i. Markets—									
a. Establishment	190	4	-				190	-	-
b. Contingencies									
ii. Slaughter-houses—									
a. Establishment	174	-	-				180	-	-
b. Contingencies	5 11	-		369 15 -			20	-	-
3. Choultries—									
a. Establishment	84	13	2				80	-	-
b. Charges for feeding ~~travellers~~ paupers ..	4499	13	5	4.584 10 7			4.090	-	-
c. Contingencies									
4. Travellers' Bungalow—									
a. Establishment	84	-	-				80	-	-
b. Contingencies	214	3	3	298 3 3			250	-	-
5. Avenues—									
a. Establishment	179	12	-				180	-	-
b. Contingencies	15	4	8	195 - 8			20	-	-
6. Public Garden—									
a. Establishment									
b. Contingencies									
Carried over ..				10.025 1 9			9230	-	-

Statement II—*cont.*

Heads of Account.	Actuals 1897-98. Details of Minor heads.			Actuals 1897-98. Totals of Major heads.			Revised Estimate for 1897-98.		
	Rs.	A.	P.	Rs.	A.	P.	Rs	A.	P.
Brought forward ..				10025	1	9	9230	-	-
GRANT IV—*Lighting and Miscellaneous Municipal purposes*—cont.									
7. Survey of Land									
8. Fire—									
a. Establishment									
b. Contingencies									
9. Pounds—									
a. Establishment, Commission, &c.									
b. Contingencies									
10. Other Charges—									
a. Work done for private individuals, other than private scavenging—									
i. Laying pipes									
ii. Other purposes									
b. Rewards for destruction of ~~pigs~~ monkeys and dogs		4	10	..			-	-	-
c. Printing		322	2	4			400	-	-
d. Compensation for lands ..		328	14	9			-	-	-
e. Law charges		98	13	-					
f. Quit-rent on Municipal lands ..		48	2	-					
g. Charges for numbering carts and issuing tin tickets		9	12	-					
h. Water Pandals (G.O. No. 1293 Rs. 25-9-1893)		9	4	2			190	-	-
i. Cost of sign boards and numbering houses									
i. Other items (Repairing Metal Ghurie) ..		23	8	-					
Total, Grant IV ..					845	2	3		
Add—Totals of Grants I to III ..					10870	4	-	9520	-
					35995	12	-		
					26011	6	2	38220	-
Totals of Grants I to IV ..					66	-	-		
					46881	10	2	48040	-
Carried over ..									

Statement II—*cont.*

Heads of Account.	Actuals 1897-98. Details of Minor heads.			Actuals 1897-98. Totals of Major heads.			Revised Estimate for 1897-98.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..									
GRANT V—*Supervision and Management.*									
1. General Establishment—									
a. Inspection—									
i. Pay and pensionary contribution of Chairman or Secretary.									
ii. Conveyance allowance ..	600	-	-				600	-	-
b. Office Establishment ..	2078	8	4				2080	-	-
c. Contingencies	414	6	8				300	-	-
2. Collection of Municipal Taxes—									
i. Establishment	745	2	-				730	-	-
ii. Contingencies									
3. Collection of Tolls, Market Rents, &c.—									
i. Establishment									
ii. Contingencies									
4. Collection of Private Scavenging Fees—									
i. Establishment									
ii. Contingencies									
5. Charges for printing at Press selected by Accountant-General.	657	14	4				300	-	-
6. Contributions for Central Office and Audit Establishment.	560	-	-				560	-	-
Total, Grant V ..				5055	15	4	4570	-	-
Add—Totals of Grants I to IV ..				46881	10	2	48040	-	-
				66					
Totals of Grants I to V ..				51937	21	6	52610	-	-
					15	9			
					4				
EXTRAORDINARY AND DEBT.									
Repayment of Debt—									
a. Water and Drainage schemes—									
i. Instalments paid during the year.									
ii. Investments on account of Sinking fund (*Par* value of securities purchased.) ..									
iii. Charges of investment, such as premia, commission, &c. ..									
b. Others—									
i. Instalments paid during the year									
ii. Investments on account of Sinking fund (*Par* value of securities purchased.) ..									
iii. Charges of investment, such as premia, commission, &c. ..									
Carried over ..									

Statement II—*cont.*

Heads of Account.	Actuals 1897-98. Details of Minor heads.			Actuals 1897-98. Totals of Major heads.			Revised Estimate for 1897-98.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
2. INTEREST ON LOANS—									
a. Water and drainage schemes—									
i. On account of previous years ..									
ii. „ of current year ..									
b. Others—									
i. On account of previous years ..									
ii. „ of current year ..									
3. ADVANCES RECOVERABLE—									
a. Permanent advances ..	100	-	-				100	-	-
b. Other advances	10	-	-	110	-	-	140	-	-
4. REFUNDS OF OTHER THAN CURRENT COLLECTIONS—									
a. Water and Drainage tax ..									
b. Others	6	12	-	6	12	-	100	-	-
5. COMMISSION, &c., ON LOANS RAISED IN OPEN MARKET									
6. PENSIONS AND GRATUITIES ..									
7. INVESTMENTS FOR PURPOSES OTHER THAN SINKING FUND—									
a. In Government securities or Savings Bank									
b. In other securities									
Total Extraordinary and Debt ..				116	12	-	340	-	-
Tota's, of Grants I to V ..				21 15 4 / 51,927 9 6			52610	-	-
Total Expenditure ..				38 11 4 / 52053 9 6			52950	-	-
Balances—									
a. Municipal Fund				535 15 9 / - 679 13 11			2850	-	-
b. Endowments				+ 277 6 -			600	-	-
c Water and Drainage Tax Fund				258 9 9					
Grand Total ..				780 1 7 / 51,651 1 7			56400	-	-

NOTE TO STATEMENT II.

Position of the Municipality of Vellore *on 31st March* 1898.

LIABILITIES.

	RS.	A.	P.
Balance of Loans	-	-	-
Deposits to be adjusted ..	4906 / ~~4858~~	5 / 15	2 / 10
Other liabilities (in detail) ..	265	14	-
Bill of Messrs V. Perumal Chetty & Sons 70-4--			
Do of Higginbotham & Co. for Books 7-10--			
Do of P. Orr & Sons for Seal 6-11--			
Refunds of Profession Tax. 29-8--			
For Extra carts supplied. 82-13--			
Bill of Govindaraju for Supply of Chunam ... 15-12--			
For Extinguishing fire at Arugandanpoondy ... 37-8--			
Cholera charges for January & February 10-12--			
Rent of Vaccine Depôt from October 97 to Feb 98. 5-0--			
265-14--			
Total ..	~~5124~~ 5172	~~13~~ 3	~~10~~ 2

ASSETS.

		RS.	A.	P.
Municipal Balance ..	Cash	~~358~~ 402	4	11
	Securities ..	-	-	-
Deposit Balance ..	Cash ..	~~2428~~ 3776	~~15~~ 5	~~10~~ 2
	Post Office Savings Bank ..	1130	-	-
	Govt. Pro-notes.	-	-	-
	Landed property ..	-	-	-
	Other securities.	-	-	-
Sinking Fund investments				
Other investments				
Funded Capital of endowed institutions, Hospitals, &c.		5300	-	-
Total ..		~~9947~~ 11756	~~11~~ 7	~~5~~ 11
Value of Premises, &c.		39321	10	9
Do. of Tools and Plant		-	-	-
Do. of Live-stock		-	-	-
Do. of Furniture		-	-	-
Arrears of taxes, &c.		~~4481~~ 4634	~~14~~ 6	~~6~~ 6
Other assets (in detail)		-	-	-
Total ..		~~43803~~ 43956	~~9~~ 11	~~3~~ 3
Claims—				
Advances Recoverable—				
Permanent advances		290	-	-
Advances for works, &c. ..		153	-	-
Total ..		443	-	-
Grand Total ..		~~54003~~ 54346	1 / 12	2 / 8

STATEMENT III.

Municipality of [illegible] Abstract of Deposit Account for the year 1897-98.

Class of Deposit.	Amount. Rs.	A.	P.	Year.	Remarks.
Balance brought forward ..	4,717	12	10		
1. Deposits by appellants ..	1,606	~	~		
2. Do. by renters ..	3,067	8	~		
3. Do. by contractors ..	1,047	~	~		
4. Do. by Municipal servants	~	~	~		
5. Deposits by private parties for work ..	~	~	~		
6. Other deposits	58	3	4		
Total Receipts ..	5,726	13	4		
Grand Total ..	10,443	9	2		
Appellants' deposits ..	14	~	~	97-98	
Renters' deposits ..	5,048	5	4	97-98	
Contractors deposits ..	970	~	~	96-97 97-98	
Municipal servants' deposits ..	800	~	~		
Deposits for work ..					
Miscellaneous deposits (to be specified)					
Deposits for Private Scavenging ..	10	8	~	94-95	
Excess Collections of House Tax ..	1	3	6	96-97.	
Surplus Sale proceeds of distrained property ..	4	7	~	97-98.	
Excess Collection Trade Tax ..	16	8	..		
Do Private Scavenging fees	1	14	~		
Interest on Deposits on account of Vacant building Taxes not distributed within the year ..	54	7	4	97-98.	

DETAILS OF BALANCE.

(Years need not be given in the case of deposits lodged in P. O. Savings Bank and other securities.)

STATEMENT IV-A—*Municipality of* [illegible]. Demand, Collection and Balance Statement for the year 1897-98.

CURRENT.

(NOTE—When penal interest is levied, the amount should in each case be added to the demand.)

Particulars	Demand as originally assessed by the Chairman	Remitted by the Council on appeal	Demand as finally settled (column 2 *minus* column 3).	Amount Collected.	Amount Remitted on account of vacant houses, &c.	Amount 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.	7,574 ~ ~	1,194 8 ~	6,379 8 ~	5,801 12 6	~ ~ ~	27 ~ ~	550 11 6
2. „ on buildings	9,391 3 ~	5 6 ~	9,385 13 ~	7,044 3 8	34 7 4		2,310 2 ~
3. „ on lands	876 ~ ~		876 ~ ~	635 9 6	~ ~ ~		240 6 6
4. Water and drainage tax on buildings ..	~ ~ ~		~ ~ ~	~ ~ ~			
5. „ „ lands ..	~ ~ ~		~ ~ ~	~ ~ ~			
6. Tolls (gross receipts)	14,780 ~ ~		14,780 ~ ~	14,780 ~ ~			
7 Tax on domestic Male servants	~ ~ ~		~ ~ ~	~ ~ ~			
8. Income from markets	9,647 ~ ~		9,647 ~ ~	9,647 ~ ~			
9. „ Slaughter-houses	2,462 ~ ~		2,462 ~ ~	2,462 ~ ~			
10. „ Cart-stands	600 ~ ~		600 ~ ~	600 ~ ~			
11. Private scavenging fees	1,491 13 6		1,491 13 6	948 2 6			543 11 ~
Licence fees for Offensive and Dangerous 12. ~~Warrant fees~~ .. Trades ..	286 ~ ~	~ ~ ~	286 ~ ~	191 ~ ~			95 ~ ~
13. Tax on vehicles with springs, &c. ..	587 8 ~	~ ~ ~	587 8 ~	587 8 ~			~ ~ ~
14. „ animals	1029 8 ~	~ ~ ~	1029 8 ~	1029 8 ~			~ ~ ~
15. „ carts, &c.	1387 ~ ~	~ ~ ~	1387 ~ ~	1387 ~ ~			~ ~ ~
Rent of Lands 16. Grazing rent	720 ~ ~		720 ~ ~	720 ~ ~			
17. Cultivating garden in Fort	20 ~ ~		20 ~ ~	20 ~ ~			
18. Cutting Lotus leaves	76 ~ ~		76 ~ ~	76 ~ ~			
19 Shiar Sweepings ..	1090 ~ ~		1090 ~ ~	1090 ~ ~			
Total ..	48,728 ~ 6	1,199 14 ~	47,528 2 6	43,821 12 2	34 7 4	27 ~ ~	3644 15 ~
	52618 ~ 6		50818 2 6	47016 4 2			3738 15 ~

STATEMENT IV-B.—*Municipality of* L. E. Close. Demand, Collection and Balance Statement for the year 1897-98—*cont.*

ARREARS.

Particulars.	Balance of old Demand.			Arrears of previous year.			Total Demand.			Amount Collected.			Amount Remitted.			Amount 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.	276			220	8		565	8		256						8	8		116			1896-97
2. " on buildings	103	0		1,310	13	6	1414	13	6	888	6					15	12		510	9	6	1895-96
3. " on lands	59	6		254	6		313	12		117	12					21			146			1896-97
Licence fees for Appendix and																						
4. ~~Water and Drainage tax on buildings~~ *Conservancy rates* ..	21			165			186			88						21			54			1897-98
5. " on lands.																						
6. Tolls																						
7. Tax on domestic Male servants ..																						
8. Income from markets																						
9. " Slaughter-houses ..																						
10. " cart-stands ..																						
11. Private scavenging fees ..	17	11	6	439	15		457	10	6	379	9	6	1			13	3		64	14		1896-97
12. Warrant fees																						
13. Tax on Vehicles with springs, &c.																						
14. " animals																						
15. " carts, &c.																						
16.																						
Total ..	456	7	6	2441	2	6	2918	10		1783	11	6	1			239	7		893	15	6	1897-98
	477			2794	10	6	3271	2		1689	11	6				224	7		836	15	6	1896-97
																			193	3		1895-96
																			681	12	6	

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

	RS	A.	P.
(1) Total amount outstanding at the beginning of the year*	334	8	-
(2) Amount advanced during the year	245	-	-
Total ..	579	8	-
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	135	-	-
(*b*) Do. previous years	1	8	-
Balance outstanding at the end of the year* ..	443	-	-
Total ..	579	8	-

* *Details of Balance.*

(Years need not be given in the case of permanent advances.)

Permanent advances

Permanent advance with District Surgeon for hospital contingencies Rs 80-0-0
Office manager 10-0-0
Over Seer 100-0-0
District medical and Sanitary Officer for purchase of articles of diet etc 100-0-0 — 290-0-0

Other advances

1894-95. Advance to Sanitary Inspector for process fees - - - - 8-0-0
1895-96 Manager for stamped agreement forms - - - 42-8-0
1896-97 To a Councillor for a case in Court 100-0-0
1897-98 Senior Hospital assistant for cholera charges 10-0-0 — 153-0-0
443-0-0

Statement VI.

Statement of Differences.

Heads of Account.	As per Municipal Statement.	As per accompanying Report.	Difference. More or less	Remarks.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Receipts.				
2. Municipal Rates and Taxes				
(a) Tax on arts	6055 12 6	6061 12 6	(+) 6 -	1. Collection erroneously shown under written-off - vide also remark 23 below
(b) Tax on buildings	7929 9 8	7929 1 8	(-) - 8 -	2. Amount to be refunded wrongly shown under this head as well as under 'Deposits'
(g) Tax on carts	1389 12 -	1387 - -	(-) 2 12 -	3. Detention and penalty fees transferred to other fees under 4 (h)
4. Revenue derived from Municipal properties etc-				
c. miscellaneous Avenues	227 7 -	221 11 -	(-) 5 12 -	
Produce of land, gardens etc	128 - -	132 4 -	(+) 4 4 -	(4) Erroneous classification rectified
" - (f) Fees				
iii Licenses fees	521 1 9	522 9 9	(+) 1 8 -	
viii Other fees	1 8 -	4 4 -	(+) 2 12 -	(5) Vide remark (3) above.
" - (g) Fines				
i Fines and municipal and other acts	508 4 -	631 12 -	(+) 123 8 -	(6) Omitted in the municipal accounts in the absence of intimation from magistrate. Now shown here with reference to the entries in the Treasury Pass Book.
Expenditure				
Grant III Sanitation etc				
1. Hospitals and Dispensaries				
a. Establishment	2689 8 3	2688 14 3	(-) - 10 -	(7) Error in totalling now rectified.
d. Sundries and Contingencies	783 9 9	768 9 9	(-) 15 - -	(8) Double debit due to wrong adjustment since rectified.
5. C. Epidem charges	569 12 4	569 12 2	(-) - - 2	(9) Actual amount paid.
6. V Supervision and				
			8 -	(10) Error in classification rectified

Statement VI—cont.

Statement of Differences—cont.

Heads of Account.	As per Municipal statement.	As per accompanying Report.	Difference. More or less	Remarks.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Extraordinary and Debt				
4. Refunds of other than current collections				
b. Others	6 - -	6 12 -	(+) - 12 -	(11) Omission in the municipal Statement submitted to Government, since supplied.
Balances a. municipal Fund	(-) 679 13 11	(-) 535 15 9	(+) 143 14 2	(12) Due to rectification of mistakes as above - (Note. The difference between treasury balance and that in the municipal books, which remained unexplained, has been reconciled during the audit)
Deposits				
Receipts				
6. Other deposits	5 5 -	58 2 4	(+) 52 13 4	(13) Amounts of excess collections, and remitted items, transferred to Deposits pending refund to parties.
Charges				
1. Credited to municipal Funds	4877 12 -	4883 4 -	(+) 6 - -	(14) Amount of refund from deposits erroneously shown as included in the balance, since rectified.
			(-) - 8 -	(15) Amount erroneously shown as refunded although still included in the balance.
Balance	4858 15 10	4906 5 2	(+) 47 5 4	(16) Due to above alteration.
S. C. B Statements				
Current				
Tax on arts col: 7	27 - -	28 8 -	(+) 1 8 -	(17) Omission supplied
do col: 8	550 11 6	529 3 6	(-) 1 8 -	(18) Due to the above alteration
Tax on buildings col: 5	7041 3 8	7040 11 8	(-) - 8 -	(19) Vide remark (2) above
do col: 8	2310 2 -	2310 10 -	(+) - 8 -	(20) Due to the above alteration.

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Heads of Account.	As per Municipal statement.	As per accompanying Report.	Difference. More or less.	Remarks.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	
License fees for offensive and dangerous trades				
Col: 2	- - -	286 - -	(+)286 - -	
Col: 5	- - -	191 - -	(+)191 - -	21. Omission supplied.
Col: 8	- - -	95 - -	(+)95 - -	
Tax on Vehicles with springs				
Col: 2	- - -	587 8 -	(+)587 8 -	
Col: 5	- - -	587 8 -	(+)587 8 -	
Tax on Animals Col: 2	- - -	1029 8 -	(+)1029 8 -	do
Col: 5	- - -	1029 8 -	(+)1029 8 -	
Tax on Carts Col: 2	- - -	1387 - -	(+)1387 - -	
Col: 5	- - -	1387 - -	(+)1387 - -	
Arrears				
Tax on Arts Col: 3	289 8 -	290 8 -	(+) 1 - -	(22) Due to the adoption of actual balance of bills on hand
Col: 5	252 - -	260 - -	(+) 6 - -	
Col: 7	195 8 -	189 8 -	(-) 6 - -	(23) Vide remark (1) above
Col: 8	116 - -	117 - -	(+) 1 - -	(24) Vide remark (22) above
Tax on buildings Col: 3	1310 13 6	1311 5 6	(+) - 8 -	(25) Due to the adoption of Correct balance of bills on hand.
Col: 8	570 1 6	570 9 6	(+) - 8 -	(26) Vide above remark.
Licence fees for offensive and dangerous trades Col: 2	- - -	21 - -	(+) 21 - -	
Col: 3	- - -	145 - -	(+)145 - -	
Col: 5	- - -	88 - -	(+) 88 - -	(26) Omission supplied.
Col: 7	- - -	21 - -	(+) 21 - -	
Col: 8	- - -	57 - -	(+) 57 - -	

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Heads of Account.	As per Municipal statement.	As per accompanying Report.	Difference. More or less.	Remarks.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	

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