

Local & Munl. (1899) Department.

MISCELLANEOUS.

G.O., No. 1840 *Ar*

DATED 11/12/99

[Despatch Abstract.]

Accounts.

Recording the report on the
audit of the — of the Vaniyambadi Munici-
cipality for the year 1898-1899.

Ar

BACK PAPERS.

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

FURTHER PAPERS.

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

Reg. No. 839
Huzar Cur. Regr. No. 1989 of 1899
Local & Munl. (1899) Department.

CURRENT No. 3124.M.



R.B. CLEGG

8 NOV 99

From The Accountant General
Hassas
No. 120/63.
Dated 6 November 1899
Received 5/12/99
Registered 6/12/99
Enclosures
Spare copies

Recorded.

9/12/99

By 8/12/99

SUBJECT.

To The Accountant General
Dupd 12/12/99

Forwarding Report on the
audit of the Accounts of
the Varigambadi Municipality
for the year 1898-99

BACK PAPERS.

G.O.	No.	Department.	Date.
	990	16.8-86	

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Report on the audit of the accounts of the Vaniyambadi
Municipality for the year 1898-99.

Dated 30 May 1899.

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 Vaniyambadi Municipality for the year 1898-99.

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. 2658-7-2, is in agreement with that appearing in the Bank 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 made in the figures already reported to Government by the Municipality. These have been carried out in red ink in the other Statements : ~~or~~

~~5. As the audit was completed 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.~~

~~5. The audit was conducted in accordance with the rules on the subject, and a note on the defects discovered during it has been forwarded to the Chairman. The general result is~~

I have &c
(Sigs) Charles Brita
Asst Inspector of L.F. Accounts,

Forwarded to the Accountant General, Madras.
(Sigs) W. F. Williamson
Asst Accountant General and
Inspector of Local Fund Accounts

STATEMENT I—cont.

Heads of Account.	ACTUALS, 1898-99.						Revised Estimate for 1899-99.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				14,199	9	4	14,120		
3. REALIZATIONS UNDER SPECIAL ACTS—									
(a) Pounds									
(b) Ferry rents									
(c) Fees under Act II of 1888 ..									
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—							50		
(a) Rent of lands, houses, &c.—									
(i) Rent of lands									
(ii) Rent of buildings									
(iii) Avenue receipts	225	4	9				200		
(iv) Fees from travellers' bunga- lows									
(v) Choultry rents									
(vi) Sale-proceeds of lands and buildings									
(vii) Produce of lands, gardens, &c.							30		
(viii) Sale-proceeds of old mate- rials, empty oil-cans, packing cases, &c.	2	8	83						
(b) Conservancy receipts—	7	14	83				20		
Sale-proceeds of night soil, street refuse, &c.	19						40		
(c) Income from Educational Insti- tutions—									
(i) School fees	276	5	6				310		
(ii) Other receipts									
(d) Income from Medical Insti- tutions—									
(i) Sale-proceeds and composi- tion fees of medicines	2	11	6				10		
(ii) Other receipts	234	12					240		
(e) Income from markets and slaughter-houses—									
(i) Income from markets	500						500		
(ii) Income from slaughter- houses	14	10	11	9			14	10	
Carried over ..	2679	4		14,199	9	4	16,930		

STATEMENT I.

Heads of Account.	ACTUALS, 189 -9 .						Revised Estimate for 189 -9 .		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	2679	4		14199	9	4	16930		
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—cont.									
(f) Other Fees—									
(i) Warrant and distraint fees and recoveries on account of incidental expenses ..	36	4					40		
(ii) License fees	552	2					500		
(iii) Cart-stand fees		14					10		
(iv) Vaccination Fees									
(v) Miscellaneous Fees									
(g) Fines—									
(i) Balance of fines under sections 3 to 5 of the Towns Nuisances Act ..									
(ii) Fines under Municipal and other Acts	742	14					600		
(h) Interest on Investments—									
(i) General, including choultries.									
(ii) Educational									
(iii) Medical									
(i) Premium on loans						4011	6		
5. GRANTS AND CONTRIBUTIONS—									
(a) From Government—									
(i) Education—									
Normal stipends									
Buildings									
Municipal Schools	52	2					50		
Other purposes									
(ii) Medical									
Carried over ..	52	2		18210	15	4	18130		

Heads of Account.		ACTUALS, 1898-99.						Revised Estimate for 1898-99.		
		Details of Minor heads.			Totals of Major heads.					
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..		52	2		18210	15	4	18730		
5. GRANTS AND CONTRIBUTIONS—cont.										
(a) From Government—cont.										
(iii) Other purposes—										
Communications ..										
Water-supply ..										
Drainage ..										
Sanitation ..										
Other purposes ..										
(b) From Local Boards—										
(i) Education ..										
(ii) Medical ..										
(iii) Other purposes ..								520		
(c) Other grants and contributions—										
(i) Education ..										
(ii) Medical ..								80		
(iii) Other purposes ..										
6. MISCELLANEOUS—										
(a) Recoveries on account of services rendered to private individuals—										
(i) Private scavenging ..										
(ii) Laying pipes to private houses ..								1200		
(iii) Other purposes ..										
(b) Other items—										
(i) Fishery rents ..										
(ii) Refunds of expenditure of previous years ..										
(iii) Fees for numbering carts ..										
(iv) Other items ..								30		
Carried over ..					19932	6	5	19960		

Heads of Account.	ACTUALS, 1898-99.						Revised Estimate for 1898-99.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				19932	6	5	19960	"	"
7. EXTRAORDINARY AND DEBT—									
(a) Sale-proceeds of Government securities and withdrawals from Savings Bank									
(b) Loans—									
(i) From Government ..									
(ii) In the open market ..									
(c) Realizations of Sinking Fund for repayment of loans ..									
(d) Discount on investments ..									
(e) Advances—									
(i) Permanent									
(ii) Others	1	9	7	1	9	7			
Total Receipts ..				19934	0	0	19960	"	"
Add opening balance ..				5492	13	9	5490	"	"
Grand Total ..				25426	13	9	25450	"	"

NOTE TO STATEMENT I.

1. The tax on arts, &c., is levied on ^{the first} all _____ classes.
2. The tax on buildings is levied at $\frac{1}{2}$ per cent, and the tax on lands at $\frac{1}{2}$ per cent. of rent value, ^{within the village &c.} and cultivable ^{land at 2 annas and on arable portions of wet and dry lands ~~highly~~ ^{average} for every 50 square yards.}
3. The water and drainage tax on buildings and lands is levied at _____ per cent.
4. The tax on vehicles and animals is levied at $\frac{3}{4}$ the maximum rates.
5. The tax on carts, &c., is levied at Rs. 3 per cart per annum.
6. The tax on private menial, and domestic male servants is levied at Rs. _____ per mensem for each servant.
7. Tolls are levied at _____ the maximum rates.
8. License-fees are levied at the rates sanctioned in G.O. no. 777 in date 14 August 1886, G.O. no. 110 in date 2^d August 1890, G.O. no. 127 in date 22 January 1896 and G.O. no. 174 in date 6 February 1897 part 23.
9. The house-tax registers were last revised in the official year 1895-96, and the land tax registers in the official year 1896-97.
10. The total extent of land assessed is _____ ^{→ cultivable wet lands 267 acoos. Shank} ^{acres.} ^{dry lands 531 — 17 —} ^{Warrant house sites 13 — 50 —}
11. The mode of estimating the annual rental of houses and lands is as given in the last administration report with the following exceptions:—

STATEMENT II.

Expenditure from the Municipal Fund of the Town of Vanniamalai
during the official year 1898-99.

Heads of Account.	ACTUALS, 1898-99.									Revised Estimate for 1898-99.
	Details of Minor heads.			Totals of Major heads.						
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
GRANT 1—Public Works—										
1. NEW WORKS—										
(a) Communications	360	11	5				370			
(b) Buildings	2397	12	1				2780			
(c) Drainage										
(d) Water-supply										
(e) Miscellaneous public improvements				2758	7	6				
2. REPAIRS—										
(a) Communications	1411	10	9				1340			
(b) Buildings	69	3	11				80			
(c) Drainage—										
(i) Repairs to works										
(ii) Establishment										
(iii) Contingencies										
(d) Water-supply—										
(i) Repairs to works, machinery, &c.							30			
(ii) Establishment	233	2	11				240			
(iii) Contingencies	8	4					10			
(e) Miscellaneous public improvements				1722	5	7				
3. (a) General Establishment	287	6	5				290			
(b) Contingencies	9	10	7	297	1		30			
4. TOOLS AND PLANT AND OTHER STORES.	8	8	1	8	8	1				
5. CONTRIBUTIONS—										
(a) To Local Boards for works										
(b) To Provincial funds for scrutiny of estimates, &c.										
(c) To others for public works										
Total, Grant I				4786	6	2	5170			
GRANT 2—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.	ACTUALS, 1898-99.									Revised Estimate for 1898-99.
	Details of Minor heads.			Totals of Major heads.						
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..										
GRANT 2—Education—cont.										
2. MUNICIPAL SCHOOLS—cont.										
(ii) On salary-results system—										
(a) Fixed payments	1219	10	1				1230			
(b) Result grants	201	8					180			
(c) Contingencies	431	6	2	1852	8	3	430			
3. SALARY GRANTS	300	10	8	300	10	8	320			
4. FIXED AND RESULTS GRANTS ..	150			150			150			
5. BUILDING, FURNITURE, &c., GRANTS.										
6. INSPECTION—										
(i) Establishment	202	4	3				220			
(ii) Contingencies	27	1	4	229	5	7	50			
7. MISCELLANEOUS—										
(a) General Gymnasium—										
(i) Establishment	90						120			
(ii) Contingencies	48	6	11	138	6	11	60			
(b) General Drawing—										
(i) Establishment										
(ii) Contingencies										
(c) Other items	36			36			40			
8. CONTRIBUTIONS TO LOCAL BOARDS FOR—										
(i) Inspection										
(ii) Drawing and gymnastic instruction										
Total, Grant 2 ..				2706	15	5	2800			
GRANT 3—Medical Services, Sanitation, &c.—										
1. HOSPITALS AND DISPENSARIES—										
(a) Establishment	1041	14	9				1080			
(b) Medicines and supplies ..	528	15	3				550			
(c) Diet of patients	93	15	4				100			
Carried over ..	1664	13	4				1730			

STATEMENT II—cont.

Heads of Account.	ACTUALS, 1898-99						Revised Estimate for 1898-99		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	1664	13	4				1730		
GRANT 3—Medical Services, Sanitation, &c.—cont.									
1. HOSPITALS AND DISPENSARIES--cont.									
(i) Sundries and contingencies ..	168	3	6				360		
(e) Contributions to—									
(i) Government ..									
(ii) Local Boards ..									
(iii) Other bodies ..									
2. (a) CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—				1833		10			
(i) Medical College ..	114						50		
(ii) Sanitary inspection ..	57						50		
(iii) Medical Reserve Staff ..	16								
(b) Contributions to Local Boards, &c., for—									
(i) Medical Schools ..									
(ii) Reserve Staff ..									
(c) Other contributions ..									
3. VACCINATION—				187					
(a) Establishment ..	142	6	4				140		
(b) Contingencies ..	63	7	10				60		
(c) Contributions to Local Boards ..									
4. REGISTRATION OF BIRTHS AND DEATHS—				205	14	2			
(a) Establishment ..	141	12	9				140		
(b) Contingencies ..	18	4	8				20		
5. SANITATION—				160	15				
(a) Conservancy, Road-cleaning and Road-watering—									
(i) Establishment ..	385	6	4				3890		
(ii) Other charges ..	282	7	11				280		
(b) Private scavenging—									
(i) Establishment ..	995		9				1040		
(ii) Other charges ..	86	13	10				60		
(c) Epidemic charges ..	254	3	10				3140		
(d) Fairs and festivals ..									
(e) Other sanitary outlay ..	48	8					50		
Total, Grant 3 ..				7812	13	3			
				10198	13	8	11010		

STATEMENT II.

Heads of Account.	ACTUALS, 1898-99						Revised Estimate for 1898-99		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT 4—Lighting and Miscellaneous Municipal Purposes—									
1. LIGHTING—									
(a) Establishment	356	5	6				360		
(b) Contingencies	852	8	7	1208	14	1	800		
2. (i) MARKETS—									
(a) Establishment									
(b) Contingencies									
(ii) SLAUGHTER-HOUSES—									
(a) Establishment									
(b) Contingencies									
3. CHOUTRIES—									
(a) Establishment									
(b) Contingencies									
(c) Feeding travellers									
TRAVELLERS' BUNGALOWS—									
(a) Establishment									
(b) Contingencies									
5. AVENUES—									
(a) Establishment									
(b) Contingencies									
6. PUBLIC GARDEN—									
(a) Establishment									
(b) Contingencies									
7. SURVEY OF LAND									
8. FIRE—									
(a) Establishment									
(b) Other charges									
Carried over				1208	14	1	1160		

Heads of Account.	ACTUALS, 1898-99.									Revised Estimate for 1898-99.
	Details of Minor heads.			Totals of Major heads.						
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Brought forward ..				1208	14	1	1160			
GRANT 4—Lighting and Miscellaneous Municipal Purposes—cont.										
9. POUNDS—										
(a) Establishment										
(b) Contingencies										
10. OTHER CHARGES—										
(i) Work done for private individuals other than private scavenging—										
(a) Laying of pipes to private houses										
(b) Other purposes										
(ii) Rewards for destruction of pigs and dogs				10	15					
(iii) Stationery and printing	56	3	13	2				20		
(iv) Compensation for lands								600		
(v) Law charges	14	4	13							
(vi) Charges for numbering carts.	8	4	9							
(vii) Other items								150		
(put printed Municipal Bonds)	8	6								
				733	13	11				
Total, Grant 4 ..				1942	12		1930			

[illegible]

STATEMENT II—cont.

Heads of Account.	ACTUALS, 189 -9						Revised Estimate for 189 -9		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
EXTRAORDINARY AND DEBT— —cont.									
3. ADVANCES RECOVERABLE—									
(a) Permanent ..									
(b) Other ..	50			50					
4. REFUNDS OF OTHER THAN CURRENT COLLECTIONS—	30	4	7	30	4	7	10		
5. DISCOUNT									
6. PENSIONS AND GRAUITIES									
7. INVESTMENTS FOR PURPOSES OTHER THAN SINKING FUND—									
(a) In Government securities or Savings Bank ..									
(b) In other securities ..									
Total, Extraordinary and Debt ..				80	4	7	10		
Add—Total Grant 5 ..				2053	2	9	2070		
Do. do. 4 ..				1942	12		1930		
Do. do. 3 ..				10198	13	8	11010		
Do. do. 2 ..				2706	15	5	2800		
Do. do. 1 ..				4786	6	2	5170		
Total Expenditure ..				21768	6	7	22990		
BALANCES—									
(a) Municipal Fund ..	3658	7	2				2460		
(b) Endowments ..									
(c) Water and Drainage Tax Fund.				3658	7	2			
Grand Total ..				25426	13	9	25480		

NOTE TO STATEMENT II.

Position of the Municipality of Vanniambedy on 31st March 1899.

LIABILITIES.				ASSETS.			
	RS.	A.	P.		RS.	A.	P.
Balance of loans ..				Municipal balance ..			
Deposits to be adjusted ..	1565	3	7	{ Cash ..	3658	7	2
Other liabilities (in detail) ..	1278	12		{ Securities ..			
<i>Printing charges due to the G. N. Press, Trichy for 1898-99 ..</i>	76	11	8	{ Cash ..	1978	12	7
				{ Post Office Savings Bank ..	186	7	
				Deposit balance ..			
				{ Government Promissory Notes.			
				{ Landed Property			
				{ Other Securities.			
				Sinking Fund investments ..			
				Other investments ..			
				Funded Capital of Endowed Institutions. { Securities ..			
				{ Landed property ..			
				Total ..	5223	10	9
					4037	8	2
				Value of Premises, &c. ..	1221	8	8
				Do. of Tools and Plant ..	2950	11	
				Do. of Live-stock ..			
				Do. of Furniture ..	1301	4	9
				Arrears of Taxes, &c. ..			
				Other Assets (in detail) ..	147	9	7
				Balance of contribution due by the Taluk Board of Trichy ..	893		
				<i>Devol. fund. contributions against an ex. teacher, including the amount received as a grant ..</i>	139-0-10		
				Total ..	1661	2	
				Claims—			
				Advances Recoverable—			
				Permanent Advances ..	35		
				Advances for Works, &c. ..	50		
				Total ..	85		
				Grand Total ..	21768	6	7
					21768	6	7

STATEMENT III.

Abstract of Deposits Account for the year 1898-99.

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..	1340	a	.				
1. Deposits by renters ..	1178	12	.	1. Credited to Municipal Funds	1380	1	3
2. Do. by contractors ..	200	.	.	2. Returned to renters ..			
3. Do. as security by Municipal servants ..				3. Do. to contractors ..			
4. Other deposits under the Act or Bye-laws ..	231	5	10	4. Do. to Municipal servants			
	1609	12	5	5. Paid to other depositors ..	4	7	7
Total, Receipts ..	4423	4	10	Total ..	1384	8	10
	1609	12	5	Balance * ..	1378	12	.
					1565	3	7
Total including balance ..	2763	4	10	Total including balance ..	2763	4	10
	2949	12	5		2949	12	5

* DETAILS OF BALANCE.

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

Class of Deposit.	Amount.	Year.	REMARKS.
	RS.	A.	P.
Renters' deposits ..	1178	12	1898-99
Contractors' deposits ..	200	.	1890-99
Municipal servants' deposits ..			
Other deposits (to be specified) ..			
Office rent transferred 3 owing to disputes 3	186	7	1890-99
Total ..			

STATEMENT IV-A.

Demand, Collection and Balance Statement for the year 1898-99 (CURRENT).

(NOTE — When the figures in column 5 are increased owing to the inclusion of penal interest, a note should be made thus "(a) includes penal interest of Rs.".)

Particulars.	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	6	7	8	REMARKS.
1. Tax on arts, &c.		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
2. " buildings		9322	6	1	84	9321	7	8	838	8	39	11	6
3. " lands		207	12	10		207	12	10	200	8	1	4	8
4. Water and drainage tax on buildings.													
5. " " lands													
6. Tax on private, menial and domestic male servants		3451	12	9		3451	12	9	3451	12	9		
7. Tolls (gross receipts)		3450				3450			3450				
8. Market rents		500				500			500				
9. Slaughter-house fees		140	11	9		140	11	9	140	11	9		
10. Rent of cart-stands		140				140			140				
11. Private scavenging fees		1182				1182			1182				
12. Tax on vehicles with springs, &c.													
13. " animals													
14. " carts, &c.													
15. Warrant fees													
16. Arrears													
Total ..													

2. Substant enclosed.

STATEMENT IV-B.

Demand, Collection and Balance Statement for the year 189 -9 (ARREARS).

Particulars.	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.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.		
1																
1. Tax on arts, &c.																
2. " buildings																
3. " lands																
4. Water and drainage tax on buildings.																
5. " " on lands.																
6. Tax on private, menial and domestic male servants																
7. Tolls																
8. Market rents																
9. Slaughter-house fees																
10. Rent of cart-stands																
11. Private scavenging fees																
12. Tax on vehicles with springs, &c.																
13. " animals																
14. " carts, &c.																
15. Warrant fees																
Total																

STATEMENT V.
Abstract of Transactions under Advances.

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	36	9	7
(2) Amount advanced during the year	164		
Total	200	9	7
(3) Amount adjusted during the year—			
(a) On account of advances made during the year	Rs. 114	114	
(b) Do do previous years	Rs. 197	197	
Balance outstanding at the end of the year	85		
Total	200	9	7

• DETAILS OF BALANCE.

(Years need not be given in the case of permanent advances, which should be entered first under a separate heading.)

Years.	Particulars.	Amount.	Years.	Particulars.	Amount.
	Permanent Advance with Manager.	20.0.0			
	Hospital Advance	15.0.0			
		35.0.0			
	Advance to Hospital Assistant for Epidemic charges	50.0.0	1890-99		
	Total	85.0.0			

(Note.—Misclassifications of less than Re. 1 may be ignored, unless they affect Debt heads.)

(Note.—Misclassifications of less than Re. 1 may be ignored, unless they affect Debt heads.)

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 examined _____
 signed _____ 11/12

189

AGAIN G.O., No. _____, DATED
 189 .

RENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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