[L. & M. / 9,000-5-4-96.]

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 1109 M

DATED 13th July 1895

[Despatch Abstract.]

Accounts.

Recording, with remarks, the report on the audit of the-----of the Cuddalore Municipality for 1893-94.

BACK PAPERS.

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

FURTHER PAPERS.

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

Cur No 660/345/97

Report on the audit of the Accounts of the Cuddalore Municipality for the year 1893-94.

Madras
Dated 6th March 1895.

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 Cuddalore Municipality for the year 1893–94.

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. 1719 . 2 . 11, was in agreement with that appearing in the ~~Bank~~ Treasury Pass Book allowing for outstanding cheques, ~~and~~ for deposits, Pro notes 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 Statements 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.~~

Advances 8. The Register of Advances has not been kept with care. Some advances made were not brought in the register, and in some cases recoveries were not noted against the advances repaid.

9. The opening and closing balances were not struck in the Register till audit commenced.

10. Final payments were in some cases shown as advances and in other cases amounts actually advanced were debited in the accounts as final payments for work done.

11. Instances came to notice of advances being adjusted by debit to service heads without bills or the production of any other documents showing how the money was utilized.

Arrears demand registers for 93.94.

12. Items that were not outstanding were shown as due in some cases.

13. The Land tax outstandings for 93.94 had not been completely abstracted, only the balances of some of the Villages being given (see Mr Stothes' memo: para 23(a)).

Chitta. 14. To admit of the cash Book and Ledger having the total of the daily collections under each Budget head transcribed into them, the total realizations under each Budget head is required to be struck daily at foot of the Chitta; this requirement was neglected and the cash book was instead posted in the same detail as the Chitta. The result was great waste of time in doing the work during audit; as the summations had to be made to prove the correctness of the entries in the Ledger.

Tax bills. 15. In some wards blank bill forms for tax on arts were given to the Sanitary Inspectors and these were filled in the forms as they realized dues. As a result there were no bills for amounts due but not collected.

16. In some cases when the tax for both half years was collected at once, the tax payers were given receipts for only one half years' payments. The receipts for the second half were not only retained by the Collectors but no remarks were made on the bills to indicate that the claim had been satisfied.

17. Bills for claims struck off the demand Register were not cancelled.

18. In some cases bills were prepared for amounts differing from the demand as per Demand Registers, and the errors were neither detected nor corrected.

19. In contravention of Mr Stothes' memo para 12 more bills were at a time entrusted to bill collectors than they could present in a single day; moreover they were permitted to bring their collections to the office weekly instead of at least every alternate day.

20. The Manager does not take from bill Collectors the bills presented but not paid nor does he stamp the counterfoils of such bills "Process" as required by para 13 of Mr Stothes' memo: In fact notwithstanding the stress laid upon the obligation in the rule the bills with bill collectors seem never to be verified.

Demand Registers. 21. The writing up of the Register of Tax on Lands for 93.94 was not begun until November 1894 and the register was not completed in January '95.

General 22. The account work continued to be done very unsatisfactorily and audit was attended with considerable difficulty. The vouchers were kept in a state of great disorder and a good deal of time was consequently lost in getting out

out those required for reference.

I have &c.

(Sig) Chas: Brito.

Asst: Inspector of L. F. accounts.

Forwarded to the Accountant General.

Fort St George.

(Sig) D. J. Burbridge

No LFD / 723

Inspector of Local Fund Accounts.

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

Fort St George
Accountant General's office
25th March 1895

Accountant General.

Statement I.

Revenue and Receipts of the Municipal Fund of the Town of Cuddalore for the official year 1893-94.

Heads of Account.	1893-94. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1893-94. RS	A.	P
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	4158	2	.				~~4158~~ 60	.	.
b. Endowments	99	7	9				~~99~~ 100	.	.
c. Water-tax Fund				4257	9	9			
Total				4257	9	9	~~4257~~ 60	.	.
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53)	3616	.	.				4400	.	.
b. Tax on buildings (section 63)	7356	.	6				9500	.	.
c. Tax on lands (section 63)	942	6	9				5500	.	.
d. Water-tax on buildings and lands (section 75)	.	.	.				.	.	.
e. Tax on vehicles with springs and palanquins (section 77)	1119	8	.				1100	.	.
f. Tax on animals (section 77)	1877	.	.				1800	.	.
g. Tax on carts and other vehicles without springs (section 85)	1897	.	.				2000	.	.
h. Tolls (section 91)—									
Gross receipts 14207.15.3 Less Local Fund share —	* 14207	15	3				1418~~x~~ 0	.	.
i. Penalties on account of—									
i. Tax on carts									
ii. Tax on buildings									
iii. Tax on lands									
iv. Water-tax on buildings and lands									
v. Tax onvehicles, &c.									
vi. Tax on animals									
vii. Tax on carts, &c.									
viii. Evasion of tolls				31015	14	6			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888									
Carried over				31015	14	6	3848~~x~~ 0	.	.

* includes interest.

Statement II—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1893-94. RS.	A.	P.
Brought forward ..				31015	14	6	3848~~1~~0	-	-
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands									
ii. Rent of buildings ..	35	.	.				30	.	.
iii. Avenue receipts	527	5	.				400	.	.
iv. Fees from Travellers' Bungalows	164	8	.	726	13	-	180	.	.
b. i. Sale-proceeds of lands ..									
ii. Produce of lands, gardens, &c.									
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	166	10	.	166	10	.	100	.	.
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c.	* 2902	1	5	2902	1	5	2900 ~~2896~~	.	.
d. i. Fees from educational institutions	112	10	.				120	.	.
ii. Other revenue from educational institutions ..									
iii. Sale-proceeds of books in Municipal Book Depôt ..				112	10	.			
e. i. Sale-proceeds and composition fees of medicines ..	449	8	.				450	.	.
ii. Other Hospital receipts ..				449	8	.			
f. i. Income from markets ..	* 606	7	8				605	-	.
ii. ,, slaughter-houses.	26	-	-	632	7	8	25 ~~26~~		
g. Other fees									
i. Distraint fees	22	7	2				30	-	-
ii. License fees	288	.	.				400	-	-
iii. Cartstand fees	* 345	10	9				345	-	-
iv. Fees for extracts from Birth and Death Registers ..	1	10	-	657	11	11	15	-	-
h. Fines under Municipal and other Acts	441	5	.	441	5	-	210	-	-
i. Interest on investments—									
i. General, including choultries									
ii. Educational									
iii. Medical	1412	7	3	1412	7	3	1400	-	-
j. Premium on loans									
Carried forward ..				38,517	8	9	456~~88~~90	-	-

* includes interest.

Statement II—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1893-94. RS.	A.	P.
Brought forward ..				38517	8	9	45688 90	-	-
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..							70	-	-
Buildings									
Municipal Schools ..									
Other purposes									
ii. Medical									
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes ..	678	9	-	678	9	-	680	-	-
b. From Local Boards—									
i. Education									
ii. Medical									
iii. Other purposes	83	10	-	83	10	-	200	-	-
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 ..	81	-	2				150	-	-
ii. Other purposes	-	-	-	81	-	2			
b. Other items—									
i. Fishery rents									
ii. Refunds of Expenditure of previous year	169	1	-				150	-	-
iii. Fee for numbering carts, &c.	184	9	-	353	10	-	13~~5~~0	-	-
Carried over ..				39,714	5	11	47,07~~3~~0	-	-

Statement I—*cont.*

Heads of Account.	1893-94.						Revised Estimate for 1893-94.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				39.714	5	11	0 47073	.	.
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	745	10	2	745	10	2	.	.	.
Total Receipts ..				40,460	.	1	0 47073	.	.
Add opening balance ..				4257	9	9	60 ~~4257~~	.	.
Grand Total ..				44717	9	10	51,330	-	.

* Expenditure on toll tickets and process fees and overpayments to District Boards on account of tolls should be debited to advances recoverable in Statements 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 7 per cent. and tax on lands at 7 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.
6. Tolls are levied at half the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. 282 M of 2.3.91
8. The house-tax registers were last revised in the official year 93-94 and the land tax registers in the official year 93-94
9. Total extent of land assessed is 4475 acres.
10 The mode of estimating the annual rental of houses and lands is as follows:—
(1) In cases where the actual cost of a building can be ascertained, 5 percent of it is taken as the annual rental and in other cases a reasonable renting value is fixed.
(2) In the case of lands, the rental is fixed at Rs 25 per cawny of wet land and Rs 12 for a cawny of dry land.

STATEMENT II.

Expenditure from the Municipal Fund of the Town of Cuddalore for the official year 1893-94.

Heads of Account.	1893-94.						Revised Estimate for 1893-94.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS	A.	P
GRANT I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications	230	11	9				450	.	.
b. Buildings	320	12	4				170 ~~250~~	.	.
c. Drainage	.	.	.				.	.	.
d. Water-supply	247	6	10				190 ~~337~~	.	.
e. Miscellaneous public improvements	.	.	.	998	14	11	.	.	.
2. REPAIRS—									
a. Communications	7671 ~~7714~~	2 ~~10~~	1 ~~1~~				7000	.	.
b. Buildings	1057	6	-				770 ~~820~~	.	.
c. Drainage—									
i. Repairs to works ..	.	.	.						
ii. Establishment for flushing drains, &c.	498	10	10				540	-	.
d. Water-supply—									
i. Repairs to works, machinery, &c.	312	5	1				170	.	.
ii. Establishment	177	12	.				180	.	.
iii. Contingencies	25	10	.				30	.	.
e. Miscellaneous public improvements.	.	-	.	42 ~~9786~~	14 ~~6~~	.	50		
3. ESTABLISHMENT	383	.	.	383	.	.	0 384	.	.
4. TOOLS AND PLANT AND OTHER STORES.	154	13	3	154	13	3	200	.	.
5. CONTRIBUTIONS—									
a. To Local Boards for works ..	.	.	.						
b. To Provincial Funds for scrutiny of estimates, &c.	43	8	.				50	.	.
c. To others for public works ..	-	.	.	43	8	.			
Total, Grant I ..				~~11366~~ 23	10	2	~~10441~~ 180	.	.
GRANT II—(*Education.*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards ..									
b. Stipends to Normal students ..							120	.	.
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment									
b. Contingencies									
Carried forward ..							120	.	.

Statement II—*cont.*

Heads of Account.	1893-94.						Revised Estimate for 1893-94.		
	Detail of Minor Heads			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..							120	.	.
GRANT II—(*Education*)—cont.									
ii. On Salary-Results System—									
a. Fixed Payments	428						~~428~~ 450	.	.
b. Results Grants	260	1	2				~~200~~ 250	.	.
c. Contingencies	76	6	6	764	7	8	~~90~~ 100	.	.
3. SALARY GRANTS	343	2	8	343	2	8	320	.	.
4. RESULTS GRANTS	2011	7	8	2011	7	8	2800	.	.
5. COMBINED GRANTS—									
a. Fixed Payments									
b. Results Grants									
6. INSPECTION—									
a. Contributions to Local Boards ..									
b. Municipal Inspectors—									
i. Establishment	180	.	.				180	.	.
ii. Contingencies	18	9	4	198	9	4	~~12~~ 10	.	.
7. MISCELLANEOUS—									
a. Building, furniture, &c., grants ..							300	.	.
b. Common gymnasium—									
i. Establishment									
ii. Contingencies									
c. Other items	13	.	.	13	.	.	20	.	.
Total, Grant II ..				3330	11	4	~~4470~~ 4550	.	.
GRANT III—(*Sanitation and Medical Services.*)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	3877	9	2				38~~78~~80	.	.
b. Medicines and Supplies	2188	4	4				2050	.	.
c. Diet of Patients	2228	12	2				2030	.	.
d. Sundries and Contingencies ..	359	10	2				49~~7~~5	.	.
e. Contributions to Local Boards ..	.	.	.				.	.	.
f Repayment of debt	26	.	.	8679	3	10	26	.	.
Carried forward ..				8679	3	10	8480	.	.

Statement II—*cont.*

Heads of Account.	1893-94.						Revised Estimate for 1893-94.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				8679	3	10	8480	-	.
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..	74	.	.				100	.	.
ii. Sanitary Inspection ..	139	.	.				190	.	.
iii. Medical Reserve staff ..	25	.	.				50	.	.
iv. Cutlers' Establishment ..	11	.	.	249	.	.	20	.	.
b. CONTRIBUTIONS TO LOCAL BOARDS &C., FOR—									
i. Medical Schools ..									
ii. Reserve staff									
c. OTHER CONTRIBUTIONS									
3. VACCINATION—									
a. Establishment	264	.	.				2~~64~~70	.	.
b. Contingencies	311	4	3				30~~6~~0	.	.
c. Contributions to Local Boards ..	.	.	.	575	4	3	.	.	.
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment	300	.	.				300	-	.
b. Contingencies	38	8	.	338	8	.	20	.	.
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—									
a i. Establishment	5440	3	1				55~~56~~60	.	.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2533	6	.	7973	9	1	2710	.	.
b. Private scavenging—									
i. Establishment	408	.	.				410	.	.
ii. Contingencies, such as cost of scavenging carts, &c. ..	1242	6	11	1650	6	11	1260	.	.
c. Cholera charges	178	14	6	178	14	6	250	.	.
d. Contingencies	190	8	7	190	8	7	110	.	.
Total, Grant III ..				19835	7	2	200~~26~~30	.	.

Statement II—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads. RS.	A.	P.	1893-94. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1893-94. RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	416	8	·				0 432	·	·
b. Contingencies	1531	14	10	1948	6	10	1500	·	·
2. i. MARKETS—									
a. Establishment									
b. Contingencies	282	3	3	282	3	3	20 ~~220~~	·	·
ii. SLAUGHTER-HOUSE—									
a. Establishment									
b. Contingencies	8	3	·	8	3	·	10	·	·
3. CHOULTRIES—									
a. Establishment	72	·	·				0 72	·	·
b. Contingencies	9	6	·				10	·	·
c. Feeding Travellers	497	12	4	579	2	4	600	·	·
4. TRAVELLERS' BUNGALOW—									
a. Establishment	107	12	·				0 108	·	·
b. Contingencies	58	·	·	165	12	·	80 ~~68~~	·	·
5. AVENUES—									
a. Establishment									
b. Contingencies	7	·	·	7	·	·	10	·	·
6. PUBLIC GARDEN—									
a. Establishment									
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..									
7. SURVEY OF LAND									
8. FIRE—									
a. Establishment									
b. Purchase of fire-engine, buckets, repairs, &c.									
9. OTHER CHARGES—									
i. Work done for private individuals other than private scavenging									
Carried over ..				2990	11	5	2830 3030	·	·

Statement II—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads. RS.	A.	P.	1893-94. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1893-94. RS.	A.	P.
Brought forward ..				2990	11	5	~~3030~~ 2830	·	·
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. OTHER CHARGES—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..	164	1	·				170	·	·
iii. Printing	388	0	7				600	·	·
iv. Compensation for lands ..							1300	·	·
v. Other items	* 316	2	6	868	4	1	720 ~~370~~	·	·
Total, Grant IV ..				3868	15	6	~~5470~~ 620	·	·
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	1814	·	·				10 1824	·	·
ii. Inspection	·	·	·	1814	·	·	420	·	·
b. Collection of Municipal Taxes—									
i. Establishment	491	11	11				1100	·	·
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	320	5	8	812	1	7	100	·	·
c. Collection of Tolls—									
i. Establishment	0	·	·				·		
ii. Contingencies	203	2	·	203	2	·	200	·	·
d. Office contingencies other than (*b*) (ii)	369	·	·	369	·	·	370	·	·
e. Contributions for Central office and Audit establishments ..	256	·	·	256	·	·	270	·	·
Total, Grant V ..				3454 257	3 1	7	4284	·	·
REPAYMENT OF DEBT—									
a. Instalments paid during the year.									
b. Invested on account of Sinking Fund (Value of securities purchased)									
c. Charges of investment ..									
INTEREST—									
a. On account of last year ..									
b. ,, of current year ..									
Carried over ..									

*	Rs	a	p
Time Gun	71	15	6
Remuneration to manager for [illegible] work	240	–	–
Assessment &c	4	3	–

Statement II—*cont.*

Heads of Account.	1893-94 Detail of Minor Heads. RS.	A.	P.	1893-94 Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1893-94. RS.	A.	P.
Brought forward ..									
Advances recoverable—									
a. Permanent	~~82~~	~~8~~	~~.~~				~~82~~ 80	.	.
b. Others	1359 ~~1030~~	2 ~~.~~	- ~~.~~						
Refunds of other than current collections ..	39	15	2				~~25~~ 39	.	.
Discount									
Pensions and gratuities									
Investments—									
a. In Government securities[1] for purposes other than Sinking Fund									
b. In Savings Bank				1399 ~~1152~~	1 ~~7~~	2 ~~2~~			
Total Expenditure ..				42998	6	11	~~44768~~ 44760	-	.
Balances—									
a. Municipal Fund	1520	4	6				~~6465~~ 6480	.	.
b. Endowments	198	14	5				~~97~~ 90		
c. Water-tax Fund				1719	2	11			
Grand Total ..				44717	9	10	51330	-	.

NOTE TO STATEMENT II.

Position of the Municipality of Cuddalore *on 31st March 1894.*

LIABILITIES.

	RS.	A.	P.
Balance of Loans			
Deposits to be adjusted ..	8588 ~~4088~~	2	2
Other Liabilities (in detail) ..	× 450	.	.
Total ..	9038 ~~4538~~	2	2

× Repayment of loan from
Funded capital — 200-0-0
Commission due to
Bill collectors — 250-0-0
450-0-0

ASSETS.

	RS.	A.	P.
Municipal Balance .. Cash	719	2	11
Municipal Balance .. Securities ..	1000	.	-
Deposit Balance .. Cash	4088	2	2
Deposit Balance .. Securities ..	4500	.	.
Sinking Fund of loans			
Funded Capital of endowed institutions, Hospitals, &c.	24,000	.	.
Total ..	~~29807~~ 34307	~~5~~ 5	~~1~~ 1
Value of Premises, &c.	44280	.	.
Do. of Tools and plant	1259	.	.
Do. of Live stock	-	.	.
Do. of Furniture	228	.	.
Arrears of taxes, &c.	12,214 10	1 3	6 9
Other assets (in detail)			
5° Sinnin annual clippings 2.1.9 4° do. 8.2.0			
Total ..	~~57981~~ 91	~~1~~ 5	~~6~~ 3
Claims—			
Advances Recoverable—			
Permanent advance	90 ~~172~~	. ~~8~~	. ~~.~~
Advances for works, &c. ..	~~1830~~ 2160	~~15~~ 1	~~3~~ 3
Total ..	~~2003~~ 2250	~~7~~ 1	~~3~~ 3
Grand Total ..	~~89791~~	~~13~~	~~10~~

94568-11-7

STATEMENT III.—*Municipality of* Cuddalore Abstract of Deposits Account for the year 1893-94

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..	10481 ~~6481~~	12 ~~12~~	4 ~~4~~	1. Credited to Municipal Funds ..	3832	12	7
				2. Returned to Appellants ..	29	8	-
1. Deposits by Appellants ..	517	10	11	3. Do. to Renters ..	2062	11	4
2. Do. by Renters ..	2959	10	8	4. Do. to Contractors ..	60	-	-
3. Do. by Contractors ..	35	-	-	5. Do. to Municipal Servants ..	-	-	-
4. Do. as Security by Municipal Servants ..	528 ~~28~~	4	3	6. Do. to Parties ..	-	-	-
5. Deposited for the execution of work for which Private Parties are liable.				7. Paid to Claimants ..	-	-	-
6. Other Deposits under the Act or bye-laws ..	50	11	11				
				Total ..	5984	15	11
Total Receipts ..	~~3591~~ 4091	~~5~~ 5	~~9~~ 9	Balance * ..	~~4088~~ 8588	~~2~~ 2	~~2~~ 2
Grand Total ..	~~10073~~ 14573	~~2~~ 2	~~1~~ 1	Grand Total ..	~~10073~~ 14573	~~2~~ 2	~~1~~ 1

Details of Balance.

	No. of items.	Year. 87·88			No. of items.	Year. 88·89			No. of items.	Year. 89·90			No. of items.	Year. 90·91			No. of items.	Year. 9192			No. of items.	Year. 9293			No. of items.	Year. 93·94			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 ..																					16	170	4	5	30	134	14	6	46	305	2	11	Cash in Treasury 3181-14
Renters' do. ..																					1	-	12	-	14	2959	10	8	15	2960	6	8	Savings Bank 906·4·
Contractors' do. ..																					7	330	-	-	2	36	-	-	9	365	-	-	Landed property 4500
Municipal Servants' do. ..	* 2 3	1000 210	- -	- -	5 3	1026 26	9 9	6 6	3	58	5	9	3	36	-	6	5 ~~3~~	1018 ~~18~~	15 ~~15~~	6 ~~6~~	~~3~~ 5	~~28~~ 1025	~~-~~ ·	~~6~~ 6	~~3~~ 4	~~28~~ 528	~~4~~ 4	~~3~~ 3	~~21~~ 30	~~406~~ 4906	~~4~~ 4	- -	
Deposits for Work ..																					1	-	8	8	6	50	11	11	7	57	4	7	
Miscellaneous Deposits, viz.																																	
Total ..	5 ~~3~~	1210 ~~210~~	- ~~-~~	- ~~-~~	5 ~~3~~	1026 26	9 9	6 6	3	58	5	9	3	36	-	6	~~3~~ 5	~~18~~ 1018	~~15~~ 15	~~6~~ 6	30 ~~28~~	1529 ~~529~~	9 ~~9~~	7 ~~7~~	56 ~~55~~	3708 ~~3208~~	9 ~~9~~	4 ~~4~~	107 ~~98~~	8588 ~~4088~~	2 ~~2~~	2 ~~2~~	

* 1885-86

Statement IV-A—*Municipality of* Cuddalore Demand, Collection and Balance Statement for the year 1893-94.

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.	4299	8	-	83	8	-	4216	-	-	3338	8	-							877	8	-	(1)
2. „ on buildings	9738	2	-	14	9	9	9723	8	3	6052	11	10							3670	12	5	(2)
3. „ on lands	4192	11	9				4192	11	9	54	-	8							4138	11	1	
4. Water-tax on buildings and lands	-	-	-				-	-	-	-	-	-										
5. Tolls (gross receipts)	13150	-	-				13150	-	-	13150	-	-										
6. Market rents	605	-	-				605	-	-	605	-	-										
7. Slaughter-house fees	26	-	-				26	-	-	26	-	-										
8. Rent of cart-stands	345	-	-				345	-	-	345	-	-										
9. Private scavenging fees	149	5	11				149	5	11	47	15	11							101	6	-	
10. Street Sweepings & night soil	2896	-	-				2896	-	-	2896	-	-										
11.																						
12.																						
13.																						
14.																			8788	5	6	

(1) This figure differs from that in the arrears demand register it being Rs 8·8·0 in excess.
(2) Do. Do. 22·2·9 less.

Statement IV-B.—*Municipality of* Cuddalore

Demand, Collection and Balance Statement for the year 189~~2-93~~3-4—*cont.*

ARREARS.

Tax.	Balance of old Demand.			Arrears of previous year.			Total Demand.			Collected.			Remitted.			Written off.			Balance (column 4 *minus* columns 5, 6 and 7).			Years to which the balance relates.
1	2			3			4			5			6			7			8			9
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS. A. P.
1. Tax on Arts, &c.	503	-	-	762	-	-	1265	-	-	277	8	-	44	8	-	415	8	-	(1) 527	8	-	from 92-93
2. ,, on Buildings	688	10	4	1872	12	2	2561	6	6	1303	4	8	43	-	11	(4) 126	-	-	(2) 1089	-	11	do 87-88.
3. ,, on Lands	1176	14	5	1202	5	8	2379	4	1	888	6	1				(5) 587	2	1	(3) 903	11	11	" 83-84
4. Water-tax on Buildings and Lands ..	-	-	-	-	-	-	-	-	-	-	-	-										
5. Tolls	1726	14	4	1031	4	-	2758	2	4	1031	4	-	821	14	4				905	-	-	" 91-92
6. Market Rents																						
7. Slaughter-house Fees																						
8. Rent of Cart stands																						
9. Private Scavenging Fees				* 34	10	8	34	10	8	33	-	3	1	3	3				# -	7	2	
10.																Total			3425	12	-	
																Current			8788	5	6	
11.																Grand Total			12214	1	6	
12.																						
13.																						
14.																						

* The difference of as 8.8 between this and the closing balance of last year is due to excess collections on item no 2b

# Nothing to show how the figure was arrived at.

1. This figure differs from that in the arrear demand Register, it being Rs 3 less.
2. do. do. Rs 2.3.1 in excess
3. do. do. Rs 3.3.4.
4. do written off list Rs 0.1.11 less.
5. do do Rs 0.0.8 in excess.

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

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	1636	9	5
(2) Amount advanced during the year	4742 ~~4539~~	2 ~~-~~	8 ~~8~~
Total ..	6378 ~~6175~~	12 ~~10~~	1 ~~1~~
(3) Amount adjusted during the year—			
(a) On account of advances made during the year	3383	-	8
(b) Do. previous years	745	10	2
Total amount outstanding at the end of the year * ..	2250 ~~2046~~	1 ~~15~~	3 ~~3~~
Total ..	~~6175~~ 6378	~~10~~ 12	~~1~~ 1

Details of Balance.

1888-89.

Advance to a Sanitary Inspector for Fish market	0.1.3	
" Dispensary	0.14.0	0.15.3

1890-91.

Permanent advance in office -	20.0.0	
do District Surgeon . . .	10.0.0	
" Choultry . . .	60.0.0	90.0.0

1892-93.

advance to a Councillor for Female ward —		800.0.0

1893-94.

—— do ——	930.0.0	
" — . a culvert -	100.0.0	
advance to Health Offr for Kerosine oil drums .	82.8.0	
" a Salt Inspector for road work -	43.6.0	
Printing Toll tickets -	203.2.0	1359.2.0 ~~1156.0.0~~
		~~2046-15-3~~ 2250-1-3

STATEMENT VI.

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.			As per accompanying Report.			DIFFERENCE. More or less.			REMARKS.
Statement II										
Repairs, Communications	7714	10	1	7671	2	1	−43	8	.	(1) advance for salt roads unadjusted transferred to "advances recoverable"
Collection of Tolls. Contingencies	203	2	.	.	.	.	−203	2	.	(2) Expenditure on Toll tickets for disposal to Renters transferred to "advances Recoverable"
advances. Permanent.	82	8	.	.	.	.	−82	8	.	(3) advance to Messrs Beshtboy for safe return of Kerosine oil drums transferred to "others" subordinate to "advances recoverable".
advances recoverable.										
6. others.	1030	.	.	1359	2	.	+329	2	.	(4) see items (1 to (3) supra.
Deposits.										
opening Balance.	6481	12	4	10481	12	4	+4000	.	.	(5) Municipal Servants security deposits in houses and landed property taken into account.
Security by Municipal Servants	28	4	3	528	4	3	+500	.	.	(6) do do do.
advances.										
amount advanced during the year −	4539	.	8	4742	2	8	+203	2	.	(7) See item (2) 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.	REMARKS.
			More or less.	

Statement VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	DIFFERENCE.	REMARKS.
			More or less.	

Local Fund (1895) Department

From

The Accountant-General
Madras

To

The Chief Secretary to Government
Local and Municipal Department
through the Chairman, Municipal
Council, Cuddalore, and the Collector of S. Arcot

No $\frac{\text{L.F.D}}{723}$

Dated 25th } March 95
Read

DEPUTY COLLECTOR'S TREASURY CUDDALORE
27 MAR 95

No

COLLECTOR'S OFFICE
19 JUN 95
SOUTH ARCOT

Subject

Forwarding report on the
audit of the accounts of the Cuddalore
Municipality for 1893-94

1/1783 [illegible] 95

Enclosure No 2.

In a letter from the Chairman,
Municipal Council, Cuddalore,
dated 17th June 1895, No 177.

Extract from the proceedings of the Municipal
Council of Cuddalore passed at a meeting held
on the 5th June 1895.

Present

M. R. Ry. C. S. Srinivasa Rao Garu, Chairman.
" N. Deivasekhamony Mudelliar Avergal.
" S. Kuppuswamy Naidu Garu.
J. S. Wilson Esquire.
M. R. Ry. P. Krishna Rao Garu, B. A. B. L.
" V. Sankariah Naidu Garu.
" P. T. Shadagopahacharriar Avergal.
" M. Comaraswamy Pillai Avergal.
" K. Muttuswamy Chettiar Avergal.
" Mahomed Murad Merkair Avergal.
" M. Ganapathy Mudelliar Avergal.
" S. M. Subroya Chettiar Avergal.
" T. Seshachellam Naidu Garu.

Absent 6 Councillors.

× × ×

Read copy of notes of the Assistant Inspector of Local Fund Accounts on the accounts of this Municipality for 1893-94 for submission to Government.

Read also the Chairman's draft
reply

reply thereon.

The Chairman's draft reply is approved.

Resolved that it be fair copied and submitted to Government with the notes.

(Signed) C. S. Srinivasa Ráo

Chairman

(True Extract)

Chairman.

Copied. Mr.

Compd. Do.

Enclosure No. 1.

In a letter from the Chairman Municipal Council, Cuddalore, dated 17th June 1895, No. 177.

1211 Mst 95

Municipal Councillors' Office

No. 177. Cuddalore 17th June 1895.

From,

M. R. Ry. C. Srinivasa Rao Garu,

Chairman Municipal Council

Cuddalore.

To

The Honorable J. F. Price,

Chief Secretary to Government,

Madras.

(through the Collector of South Arcot.)

Sir,

I have the honor to enclose with the following remarks copy of a resolution of the Council passed at a meeting held on the 5th Instant to consider the report of the audit of the accounts of the Municipality for 1893-94.

It is observed that the report deals entirely with the defects of the account branch of the office, but these defects have already attracted the attention of the Council, as will be apparent from para 33 of my letter printed in G.O., dated 6th February 1895, No. 168 M., Local and Municipal, and have led them to adopt measures in remedy thereof. One of these measures was the Head

Accountant

Accountant was served with a notice requiring him to retire, his age and infirmity rendering him incapable for the efficient performance of his duties. His successor is an Accountant recommended by the Assistant Inspector of Local Fund Accounts to whom I had applied to select a proper person. The appointment of the New Head Accountant is probationary, his confirmation depending on the results of the next audit.

13. It will be seen from para 15 of the Annual report for 1893-94, reviewed in G.O., dated 17 September 1894, No. 1274 M., Local and Municipal, that while the land tax was revised in that year, the revised land returns for that period were not received from the Revenue Department till the close of the year. In these circumstances it was not found practicable to prepare, by the 31st March 1894, a complete abstract of the land tax outstandings for 1893-94.

14. The suggestion in this para will be given effect to, as far as practicable, in 1895-96.

15, 16 and 17. The defects pointed out in these paras have been remedied in 1894-95.

18. Owing to pressure of work in the office and in view to expedite the preparation of bills

for

for tax on buildings and lands, it became unavoidably necessary to employ Volunteers for this duty with the result that the work turned out was far from satisfactory as already explained in para 34 of my letter forwarding the Budget for 1895-96 reviewed in G.O., dated 5 February 1895, No. 168 M., Local and Municipal. As, however, Government in that G.O. have accorded their sanction to the entertainment of two additional clerks in the office, the work in the current year in the account branch will be so distributed as to avoid a recurrence of the irregularities noticed.

19 and 20. The additional clerk sanctioned on Rs. 20 now entertained has been placed in exclusive charge of the house and land registers and other books connected with this tax in view to his giving his undivided attention to that work and thus carrying out, as far as practicable, the suggestions of the Auditor in these paras.

As regards the suggestion of the Auditor that Bill Collectors should be required to remit their collections to the office every alternate day, I beg to observe that while the arrangement would be practicable in compact Municipalities, it would, if adopted in a large and straggling Municipality

in

like Cuddalore, which extends an area of 1330 square miles, seriously retard the collection of dues by Bill Collectors who have long distances to travel in execution of that duty, particularly in respect to the land tax in which great difficulty is experienced in identifying the owners or occupiers of lands. Once a week is not, in my opinion, too long a period within which Bill Collectors should be required to remit their collections particularly as they have each furnished security to the extent of Rs. 500 which represents about 75 per cent of the value of bills entrusted to them for collection.

21. Vide remarks on para 13 supra. With the heavy work which the limited establishment have had to go through, it was, in spite of their best endeavours, not found possible to ensure greater expedition in writing up the land registers.

22. The account branch having been remodelled and strengthened from the 1st April 1895, better results are anticipated in this direction when the accounts for 1895-96 undergo auditing next year.

The accounts are being scrutinized with the aid of the additional hands entertain

in

in the Office from the 1st April last, with the view to reconcile the small differences shown at the foot of Statement IV A and IV B of the audit report.

I have the honor to be,

Sir,

Your most obedient Servant,

Chairman.

Copied. Mr

Compd.

From,

M. R. Ry. C. S. Srinivasa Rao Garu,

Chairman Municipal Council,

Cuddalore.

COLLECTOR'S OFFICE
19 JUN 95
SOUTH ARCOT

Local & Municipal Dept.
CURRENT No. 1966 M

To,

The Honorable J. F. Price,

Chief Secretary to Government,

Madras.

(through the Collector of South Arcot)

Dated 17th }
Despd. 18th } June 1895.
Recd. 21 JUN. 95

No. 177

Encs: 2.

Subject.

Submitting, with remarks, the ~~Audit~~ report on the audit of the accounts of the Cuddalore Municipality for 1893-94.

Cur. No. 660 of 95 / Ey

Forwarded.

2. The Asst. Inspr's remarks disclosed a highly discreditable state of affairs. It is clear that very little supervision was exercised by the Chairman or the Council over the account branch of the Municipal office. The late Head Acct. was a thoroughly useless employee & should have been removed long ago.

[illegible] Stuart.
Ag. Collr.
19-6-95.

Despatched
19-6-95

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[5]
1,000—17-11-93.

LOCAL AND MUNICIPAL DEPARTMENT

Papers to be read in Proceedings :—

Again G.O., dated 189 , No.

Current No. 1966 M of 1895, dated 17th June 1895 from the Chairman M. C. Cuddalore.

Order. 13-7-95 No. 1109 M. Mn.

Recorded with the following remarks:—

(1) The practice of entrusting the bill collectors with more bills at a time than they can present in a single day is open to objection and should be discontinued. They should also, as suggested by the Assistant Inspector of Local Fund Accounts be ~~also~~ required to remit their collections to the office, at least every ~~alternate~~ second day.

(2) The Government relies on the Chairman to see that the accounts are more carefully maintained in future. There has been discreditable mismanagement in the past and special exertions should be made to put things

or

a satisfactory footing.

(3) The Accountant General's attention will be drawn to the arrangement approved in G.O. dated th July 1890, No. 1013 M., and he will be requested to see that no points which do not require the immediate orders of Government are included in future audit reports.

F.R. 6/7/95 C.G. 8.VII.

1149

To,

The Chairman, M.C., Cuddalore,
through the Collector of South Arcot.
Accountant-General.

Despd. 19/7/95

Read again Order of Government, dated
189 , No , Miscellaneous.

Back Paper, No. of 189

Further Paper, No. of 189

Enclosures.

Current No

Statement with ditto.

Order of Government

Statement with ditto.

Papers not filed up, being meant for despatch in original (not paged).

N.B.—
A — Copy in full.
B — Not to be copied.
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Q — Copy heading only.

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Examined by

[7]

INDEXED.

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.

G.O., DATED 13-7-95.
No. 1109 M.1

When given for copying.

[Despatch Abstract.]

Accounts.

Recording, with remarks, the report on the audit of the —— of the Cuddalore Mnlty. for 1893-94.

signed papers received from [illegible] 19/7/95

When given for copying ——
When copied ——
When examined ——
When signed ——
} 189

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

CURRENT 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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