[L. & M.
9,000-8-8-96.]

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 1299 M

DATED 10th August 1895

[Despatch Abstract.]

Accounts.

Recording, with remark, report on the audit of the -----of the Madura 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.

3257/local 8
29.7 1895.

LOCAL AND MUNICIPAL DEPARTMENT.

Local & Municipal Dept.
Da
CURRENT No. 2477 M

FROM
THE CHAIRMAN,
MUNICIPAL COUNCIL,
MADURA.

No.

Enclosures Two

Dated 26th July 1895.
Received 3 AUG. 95

No. 51

SUBJECT.

Submitting the ~~Audit~~ Report on the audit of the accounts of the Madura Municipality for the year 1893-94.

E. C. no 3251/local of 95.

Submitted.

1st August 95
Madura

little order

A 7/8

~~Forwarded~~.

N/misc

order 10/8/95 No. 1299 M

Recorded with the remark that:— the audit report should not have been delayed so long in the municipal office.

V.R.
7/8/95

8.8.95

To
The Chairman M. C. Madura
" Accountant General

Despd. 14/8/95

ENCLOSURE NO.

In a letter

FROM,
THE CHAIRMAN,
MUNICIPAL COUNCIL,
MADURA.

No.

Dated 189 .

No.

Copy of the Resolution of the Municipal Council, Madura, passing the Chairman's endorsement on the Audit Report of the Madura Municipality for the year 1893-94.

2/2477 M of 95

Extract from the Proceedings of the Municipal Council, Madura, passed at the Meeting held on the 23rd July 1895

× × ×

198. Read Audit Report of the Assistant Inspector of Local Fund Accounts and the endorsements of the Inspector of Local Fund Accounts, of the Accountant General and of the Chairman thereon.

Resolved that the Chairman's endorsements be approved.

× × ×

Signed/ R. Fischer
Chairman

"True Copy"

R Fischer
Chairman

Local Fund (1895) Department
1664/Genl of 1-4-95

From
Dr
The Accountant-General
Madras

To
The Chief Secretary to Government
Local & Municipal Department
Fort Saint George, through the
Chairman Municipal Council
and the Collector of Madura.

No L.F.D/728

Dated 28 }
Recd. } March 95

COLLECTOR'S OFFICE
1 APL 95
MADURA

No.

Subject

Forwarding report on the Audit of the accts of the Madura Municipality for 1893-94.

3/4/95

E. C. No 1664/Genl of 95

Forwarded Reg No 710/95

Madura
2. 4. 95

To The Chairman, Municipal Council
Madura.

2477 M of 95

Statement VI—*cont.*

Statement of Differences—*cont.*

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

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.			As per accompanying Report.			DIFFERENCE. More or less.			REMARKS.
Deposits										
Receipts										
(27) Deposit for execution of work for which private parties are liable – –	28	8	.	.	.	.	–28	8	.	Vide item (28) below.
(28) Other deposits.	476	5	5	495	13	8	+28	8	.	Vide item (27) above.
							+3	2	.	do (2) above
							–12	1	9	Due to erroneous credit. Vide item (15) above.
Charges										
(29) Credited to Municipal Fund.	14625	6	1	14911	9	1	+252	8	.	Due to error in classification Vide item (30) below.
							+6	1	.	do do (1) above
							+18	3	.	do do (4) above
							+6	7	.	do do (9) above
							+3	.	.	do do (8) above
(30) Returned to Contractors	9097	4	.	8844	12	.	–252	8	.	Vide item (29) above
(31) do Mul. servants	212	9	.	107	8	.	–105	1	.	do (32) below.
(32) Paid to Claimants	53	14	5	201	15	2	+105	1	.	do (31) above
							+42	15	9	do (15) above.

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.			As per accompanying Report.			DIFFERENCE.			REMARKS.
							More or less.			
Charges										
Grant I New works										
(12) Buildings.	1354	6	11	2054	6	11	+700	.	.	Error in classification.
(13) Water supply.	223840	12	1	237806	7	4	-20	.	.	do.
							+13985	11	3	Due to omission in adjusting the amounts vide item no (25) below.
Repairs										
(14) Buildings	4613	8	4	3913	8	4	-700	.	.	Vide item no (12) above.
(15) Tools & Plant and other stores . . .	55	5	6	.	4	.	-55	1	6	Transferred to Deposit and the credit under it reduced - being the District Board's share of Tolls erroneously taken credit under deposits owing to error in classification.
Grant III Hospitals & dispensaries										
(16) Establishment	4505	5	7	4471	5	7	-34	.	.	Due to error in classification. Vide item (24) below.
(17) Medicines & Supplies	5221	14	.	5224	8	5	+2	10	5	do - do (22) do
(18) Sundries & contingencies	3425	12	2	3463	13	4	+38	1	2	do do do
Vaccination										
(19) Establishment -	455	11	11	466	15	1	+11	3	2	do do (20) do.
(20) Contingencies	286	11	2	267	.	.	-18	3	2	do do (19) above
							-6	.	.	do do (18) above
							-2	8	.	do do (22) below.
Conservancy & Road Cleaning &c										
(21) other charges &c . .	14018	2	4	14332	10	7	+7	8	3	Due to omission in adjustment vide item (7) above.
							+311	.	.	Error in classification. Vide (23) below.
							-4	.	.	do do (25) below.
(22) Cholera charges.	1659	3	10	1627	.	3	+2	8	.	do do do (20) above
							-2	10	5	do do do (17) do
							-32	1	2	do do do (18) do
(23) contingencies	1321	2	10	1030	2	10	+20	.	.	do do do (13) do
							-311	.	.	do do do (21) do
Grant IV										
(24) Market contingencies advances recoverable	15	12	4	49	12	4	34	.	.	do do do (16) do
(25) others. - -	26099	4	5	12117	9	2	+4	.	.	Due to error in classification. Vide (21) above
							-13985	11	3	do - - Vide (13) above
Balances										
(26) Municipal Fund balance	1750	7	6	1836	2	.	+85	10	6	Due to the net results of the above classifications & omissions

STATEMENT VI.

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.			As per accompanying Report.			DIFFERENCE.			REMARKS.
							More or less.			
Receipts										
2 Rates and Taxes.										
(1) Tax on arts.	13007	7	.	13013	8	.	+6	1	.	Transferred from Deposits - "Other" being realization of distrained property
(2) Tax on Buildings	43002	10	6	42999	8	6	-3	2	.	do. do. to Deposits being excess collections.
3. Realizations under Special acts										
(3) Fees under act II of 88	50	.	.	86	.	.	+36	.	.	Due to error in classification.
4 Revenue derived from municipal property &c										
(4) Sale proceeds of old materials &c	-	.	.	53	3	.	+18	3	.	Transferred from deposits being sale proceeds of old office furniture
							+35	.	.	Vide item 11(a) below.
Sale proceeds & Composition fees of medicines —	279	15	7	267	14	10	-12	.	9	Error in classification
Other Hospital receipts	30	8	6	42	9	3	+12	.	9	Vide (5) above
Income from Markets	7329	4	1	7336	12	4	+7	8	3	Interest on arrear lists on markets taken credit by transfer adjustment but omitted to be noted on both sides.
Distraint fees.	137	8	.	140	8	.	+3	.	.	Transferred from Deposits.
License fees.	2154	6	6	2124	13	6	-36	.	.	Vide item no (3) above.
							+6	7	.	Transferred from Deposits.
Premium on Loans	147	10	.	-	.	.	-147	10	.	Error in classification.
7 Extraordinary & debt										
Realization of Sinking fund for repayment of loans.	-	.	.	147	10	.	+147	10	.	Vide item no (10) above.
Refunds of expenditure previous year	967	1	11	932	1	11	-35	.	.	Vide item no (4) above and Government official memo: d: 15th Sept 94 No 806 Mis:.

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

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	94711	15	5
(2) Amount advanced during the year	48191	.	8
Total ..	142903	.	1
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	35968	7	6
(*b*) Do. previous years	88070	6	9
Total amount outstanding at the end of the year * ..	18864	1	10
Total ..	142903	.	1

Details of Balance.

1887.88

	Permanent advance to Overseer 1st circle Rs	12.0.0	12.0.0
1888.89.	advance to Councillor of Srinivasalan	4.0.0	4.0.0
1889.90	do. to Filter mayandy .	Rs2.6.5	
	do. to overseer Srinivasalan .	29.0.0	
	Permanent advance to do -	22.4.10	
	advance to Park superintendent	9.5.6	
	do to Lakshamana Kothan	10.0.0	73.0.9
1890.91	Permanent advance to Ramalinga Pillai	50-„-„	
	advance to overseer Siwaramakristnayya	25.0.0	
	do. to Bill collector - 8th Ward .	5.1.4	
	do. to Sappani asari —	8.0.0	
	do. to Vakil Venkata Rau -	5.0.0	
	Permanent advance to overseer Siwa Ramakrishnayya —	25.0.0	
	advance to Filter mayandy .	11.6.0	
	do. to Vakil Sundramier .	15.0.0	
	do to the Proprietor Pandyan Press	2.14.0	
	do. to Ramalingam —	46.8.0	
	do to overseer Siwaramakristnayya	98.6.1	291.13.5
1891.92.	Permanent advance to District medical sanitary officer ———	85.0.0	
	advance to Public Works overseer .	8.12.0	
	do - Venkataramier High Courts Vakil	29.0.0	
	do . Conservancy Cart Contractor .	3.8.0	
	Permanent advance to Nallasami Pillai	5.0.0	
	do to Conservancy contractor	7.6.0	
	do to Venkataramier. High Court Vakil	10.0.0	
	Permanent advance to Sub sanitary Inspector 1st circle	5.0.0	
	do . do — 2nd do	5.0.0	
	do do - 3rd do .	4.8.0	
	do do . 5th do	5.0.0	
	Interest incorrectly paid to a contractor	0.14.0	169.2.0
1892.93	Advance to Conservancy Cart Contractor	6.8.0	
	do . Selvaraya naidu .	5.0.0	
	Do - Chairman Municipal Council .	25.0.0	
	Permanent advance to overseer .	20.0.0	
	Do - to . Asst sanitary Engineer	100.0.0	
	advance to Sanitary Engineer	1028.12.3	
	do — Veerasawmy Iyer	3000.0.0	
	to Asst sanitary Engineer —	200.0.0	
	do do -	206.4.3	
	do . Veerasawmy Iyer & another	1500.0.0	6091.8.6
1893.94	advances to T. Namberumal chetty	360.6.2	
	Permanent advance to asst Sanitary Inspector Maruthanayagam -	5.0.0	
	advance to T. Namberumal chetty	8396.7.3	
	Permanent advance to asst Sanitary Engineer	100.0.0	
	advance to Veerasawmy Iyer & another	871.12.0	
	do . to Sanitary Engineer -	..170.6.0	
	do to Inspecting school master	50.0.0	
	do to Sanitary Engineer -	1014.4.9	
	do . to asst do do	1210.0.0	
	do to Engine House Contractor	0.1.0	
	do to Sanitary Inspector	10.0.0	
	do to Subba naidu Councillor	25.0.0	
	do to Rubbish Contractor	5.4.0	
	do to - do 3rd ward	4.0.0	12222.9.2
		Grand Total	18864.1.10

Years to which the balance relates.

9

RS. A. P.

(ɛ) 89·90·90·91·91·92·92·93

(a) 87·88·92·93

(b) 88·89·89·90·92·93

89·90·90·91·91·92·92·93

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

Courts Vakil 3

do. Conservancy cart Contractor. 3.8.0

Permanent advance to Nallasami Pillai 5.0.0

Statement IV-B.—*Municipality of* Madura.

Demand, Collection and Balance Statement for the year 189~~2~~3-9~~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.	1380	.	.	4406	8	.	5786	8	.	53 15~~47~~	8 7	.	73	8	.	(e) 1636 ~~1713~~	. ~~8~~	. .	3 252~~5~~	8 ~~9~~	.	(e) 89·90, 90·91, 91·92, 92·93		
2. ,, on Buildings	2124	11 ~~.~~	.	(d) 5246	15	.	7370	15	.	3489	11	6	30	1	.	1069	10	.	814 2~~781~~	1 ~~8~~	6 ~~6~~	(a) 87·88 · 92·93		
3. ,, on Lands	3216	14 ~~.~~	.	(d) 1317	13	.	4533	13	.	522	14	.	11	8	.	2087	9	.	20 19~~44~~	4 ~~14~~	. .	(b) 88·89 · 89·90 · 92·93		
4. Water-tax on Buildings ~~and Lands~~	697	3	.	1353	.	.	2050	3	.	1244	9	.	39	.	.	(c) 354 ~~393~~	9 ~~9~~	. .	(e) 412	1	1	89·90 · 90·91, 91·92 · 92·93		
5. Tolls	405	11	9	785	.	.	1190	11	9	.	.	.	.	.	.	.	.	.	1190	11	9			
6. Market Rents	26	12	6	460	6	6	487	3	.	487	.	9	.	.	.	.	.	.	.	2	3			
7. Slaughter-house Fees	.	.	.	11	6	4	11	6	4	.	.	.	.	.	.	.	.	.	11	6	4			
8. Rent of Cart stands	.	.	.	10	.	.	10	.	.	.	.	.	.	.	.	.	.	.	10	.	.			
9. Private Scavenging Fees	.	.	.	194	11	6	194	11	6	129	9	.	.	.	.	.	.	.	65	2	6			
10. Club Bungalow	24	9	3	.	.	.	24	9	3	.	.	.	.	.	.	.	.	.	24	9	3			
11. Markets	76	3	10	128	11	3	204	15	1	.	.	.	.	.	.	.	.	.	204	15	1			
12. Avenues	175	.	.	.	.	.	175	.	.	100	.	.	.	.	.	.	.	.	75	.	.			
13. Miscellaneous license	294	4	.	666	11	.	960	15	.	347	15	.	25	2	.	.	.	.	587	14	.			
14.																								

(a) Rs 30-14-0 was the net actual increased arrear demand for previous years as per bills on hand

(b) Rs 7-8-0 do do do do

(c) Due to errors in classification.

(d) Vide official memo no 806 d 15th Sep 94

(e) Balance as per actual verification.

Statement IV-A—*Municipality of* Madura. 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.	14,580	8	.	296	.	.	14,284	8	.	11,460	.	.	.	.	.	991	8	.	1,833	.	.
2. „ on buildings	42,938	10	.	31	4	.	42,907	6	.	~~39,572~~ 09	~~15~~ 13	. - (b)	41	12	.	785	1	.	~~2,567~~ 70	~~10~~ 12	.
3. „ on lands	2,020	2	.	.	.	.	2,020	2	.	877	1	.	8	6	-	.	.	.	1,134	11	.
4. Water-tax on buildings ~~and lands~~ ..	6,877	14	.	6	14	.	6,871	.	.	5,937	4	.	.	.	.	290	14	.	642	14	.
5. Tolls (gross receipts)	34,340	.	.	.	.	.	34,340	.	.	~~34,329~~ 087	~~1~~ .	~~2~~ . (a)	.	.	.	.	.	.	253	~~5~~ .	~~4~~ . (c)
6. Market rents	4,786	10	.	.	.	.	4,786	10	.	4,128	3	.	.	.	.	.	.	.	658	7	.
7. Slaughter-house fees	1,505	.	.	.	.	.	1,505	.	.	~~1068~~ 58	~~6~~ 15	~~4~~ - (a)	.	.	.	-	.	.	446	11	.
8. Rent of cart-stands	1,145	.	.	.	.	.	1,145	.	-	~~1165~~ 45	~~9~~ -	~~5~~ . (a)	.	.	.	.	.	.	.	.	.
9. Private scavenging fees	641	9	.	-	-	.	641	9	.	210	.	.	.	.	.	.	.	.	431	9	.
10. Club Bangalore	960	.	.	-	-	.	960	.	.	960	.	.	.	.	.	.	.	.	.	.	.
11. Rent of Buildings	34	8	.	.	.	.	34	8	.	34	8	.	.	.	.	.	.	.	.	.	.
12. Markets	2,760	.	.	-	-	.	2760	.	.	~~2714~~ 06	~~.~~ 4	~~4~~ . (a)	.	.	.	.	.	.	53	12	.
13. Miscellaneous license	1100	.	.	.	.	.	1100	.	.	~~516~~ 7	~~6~~ 9	.	.	.	.	.	.	.	~~584~~ 2	~~10~~ 7	.
14. Arrears	583	.	.	-	.	.	583	.	.	583	.	.	.	.	.	.	.	.	.	.	.

(a) Excludes interest on overdue list.
(b) Rs 3.2.0 being excess collection has been transferred to Deposits
(c) omitted being a wrong entry.

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

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..	31,336	15	2	1. Credited to Municipal Funds	~~14,625~~ 911	~~6~~ 9	~~1~~ 1
				2. Returned to Appellants	.	.	.
1. Deposits by Appellants	11,836	10	4	3. Do. to Renters	100	.	.
2. Do. by Renters	782	8	.	4. Do. to Contractors	~~9097~~ 8844	~~4~~ 12	~~.~~ -
3. Do. by Contractors	.	.	.	5. Do. to Municipal Servants	~~212~~ 107	~~9~~ 8	~~-~~ -
4. Do. as Security by Municipal Servants	200	.	.	6. Do. to Parties	.	.	.
5. Deposited for the execution of work for which Private Parties are liable.	~~28~~ .	~~8~~ .	~~.~~ .	7. Paid to Claimants	~~53~~ 201	~~14~~ 15	~~5~~ 2
6. Other Deposits under the Act or bye-laws	* ~~476~~ 495	~~5~~ 13	~~5~~ 8				
Total Receipts ..	13,~~323~~ 315	~~15~~ .	~~9~~ .	Total ..	~~24,089~~ 165	~~1~~ 12	~~6~~ 3
				Balance * ..	~~20,571~~ 486	~~13~~ 2	~~5~~ 11
Grand Total ..	~~44,660~~ 57	~~14~~ 15	~~11~~ 2	Grand Total ..	~~44,660~~ 57	~~14~~ 15	~~11~~ 2

* Excess collections Rs 1·4·0
Interest on security deposits } 106·1·0
Sale proceeds of distrained property } 105·13·0
Deposit for purchase of land } 50·0·0
Excess sale proceeds of distrained property } 0·8·0
Value of land encroached } 28·0·0
Excess collection under House tax } 3·2·0
495·13·8

Dist Board share of Tolls ~~156·8·4~~ 106·10·4
unpaid results grants 32·1·4
Tax on arts to be refunded 14·8·0

Details of Balance.

	No. of items.	Year.			No. of items.	Year.			No. of items.	Year.			No. of items.	Year.			No. of items.	Year. 91·92			No. of items.	Year. 92·93			No. of items.	Year. 93·94			TOTAL. No. of items.	Rs.	A.	P.	REMARKS.
		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A.	P.		RS.	A	P.		RS.	A.	P.					
Appellants' Deposits ..																		.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	
Renters' do. ..																	1	9	8	.	2	353	-	-	24	11,201	4	2	27	11,563	12	2	
Contractors' do. ..																	9	1320	12	.	6	5007	8	-	9	625	-	-	24	6953	4	-	
Municipal Servants' do. ..																	12	1025	3	10	(2)	200	-	.	2	200	.	.	16	1425	3	10	
Deposits for Work ..																		.	-	.		.	.	.									
Miscellaneous Deposits, viz.																	6	146	15	9	6	63	13	6	14	333	1	8	26	543	14	11	
Total ..																	28	2502	7	7	16	5624	5	6	49	12,359	5	10	93	20,456	2	11	

NOTE TO STATEMENT II.

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

LIABILITIES.

	RS.	A.	P.
Balance of Loans	2,01,000	.	.
Deposits to be adjusted ..	20,571	13	5
Other Liabilities (in detail) ..	.	.	.
Taluq Board Contribution	784	.	.
market stalls	(a) 400	.	.
Total ..	755 222~~355~~	13 ~~13~~	5 ~~5~~

ASSETS.

		RS.	A.	P.
Municipal Balance..	Cash	350 ~~45,265~~	15 ~~5~~	11 ~~5~~
	Securities ..	.		
Deposit Balance ..	Cash	14028 ~~16571~~	12 ~~13~~	1 ~~5~~
	Securities in Govt.	6457	6	10
Pro notes & Saving Banks.		~~4,000~~	~~.~~	
Sinking Fund of loans		3,700	.	.
Funded Capital of endowed institutions, Hospitals, &c.		45,900	.	.
Government Pronotes		2000	.	.
Total ..		117,437	2	10
Value of Premises, &c.		170,994	3	5
Do. of Tools and plant		53,316	11	2
Do. of Live stock		10	.	.
Do. of Furniture..		1780	.	.
Arrears of taxes, &c...		446 ~~18607~~	14 ~~3~~	8 ~~.~~
Other assets (in detail) Street-Sweepings		167	-	- (a)
Total ..		~~244,508~~ 714	~~1~~ 13	~~7~~ 3
Claims—				
Advances Recoverable—				
Permanent advance		1613	1	1
Advances for works, &c. ..		17251 ~~31232~~	. ~~12~~	9 ~~?~~
Total ..		~~32865~~ 15864	~~13~~ 1	~~1~~ 10
Grand Total ..		381016 ~~394791~~	1 ~~1~~	11 ~~6~~

(a) Vide official memo No 806 d 15 Sep 94

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 ..	4236	5	5				7210		
Advances recoverable—									
a. Permanent	105	.	.				110	.	.
b. Others	12117 ~~26099~~	9 ~~4~~	2 ~~5~~				20,000	.	.
Refunds of other than current collections ..	14,560	11	-				980	.	.
Discount									
Pensions and gratuities	200	-	.						
Investments—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank				31219 ~~45201~~	9 ~~4~~	7 ~~10~~			
Total Expenditure ..				3,75,~~514~~ 466	~~3~~ 10	~~7~~ 4	4,22,200	.	.
Balances—									
a. Municipal Fund	1836 ~~1750~~	2 ~~7~~	. ~~6~~				11230	.	.
b. Endowments	712	2	5				- 1160	.	.
c. Water-tax Fund	42,802	11	6						
				350 45~~265~~	15 ~~5~~	11 ~~5~~			
Grand Total ..				517 ~~420,779~~	10 ~~9~~	3 ~~.~~	4,32,270	.	.

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 ..				11,1~~50~~ 84	8	5	11,150	-	-
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)— cont.									
9. OTHER CHARGES—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..	99	12	.				100	.	.
iii. Printing	1214	15	2				700	.	.
iv. Compensation for lands ..	71	2	.				100	.	.
v. Other items	× 1407	9	4	2793	6	6	1050	-	.
Total, Grant IV ..				13,943 77	14	11	13100	-	.
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	3,135	8	8				3150	.	.
ii. Inspection									
b. Collection of Municipal Taxes—									
i. Establishment	2,340	15	7				2,100	.	.
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	-	-	.				60	.	.
c. Collection of Tolls—									
i. Establishment									
ii. Contingencies									
d. Office contingencies other than (*b*) (ii)	660	4	3				750	-	-
e. Contributions for Central office and Audit establishments ..	2022	.	.				2,020	-	-
+ Bench clerk.	59	-	.	8217	12	6	50	.	.
Total, Grant V ..				8217	12	6	8130	-	.
REPAYMENT OF DEBT—									
a. Instalments paid during the year.									
b. Invested on account of Sinking Fund (Value of securities purchased)									
c. Charges of investment ..	.	.	.				1,750	.	.
INTEREST—									
a. On account of last year ..									
b. „ of current year ..	4,236	5	5				5460	.	.
Carried over ..	4,236	5	5				7,210		

× Clock winder .	60.0.0	Fees for numbering	42.9.9
Club gardener.	27.7.9	Kist of Municipal land .	427.11.6
Odugal	69.8.1	Law charges	481.7.4
		UNR Interest	298.12.11. 1407.9.4

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.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	1,894	10	11				1,910	-	.
b. Contingencies	5,030	3	9	6,924	14	8	4,870	.	.
2. i. MARKETS—									
a. Establishment	240	-	.				240	.	.
b. Contingencies	~~15~~ 49	12	4	2~~55~~ 89	12	4	20	.	.
ii. SLAUGHTER-HOUSE—									
a. Establishment	.	.	.				.	.	.
b. Contingencies	15	1	9	15	1	9	20	.	.
3. CHOULTRIES—									
a. Establishment	767	7	9				800	.	.
b. Contingencies	201	10	7				100	.	.
c. Feeding Travellers	1421	5	8	2,390	8	.	1600	.	.
4. TRAVELLERS' BUNGALOW—									
a. Establishment	197	-	-				200	-	.
b. Contingencies	293	1	2	490	1	2	300	.	.
5. AVENUES—									
a. Establishment	264	15	2				270	.	.
b. Contingencies	-	-	.	264	15	2			
6. PUBLIC GARDEN—									
a. Establishment	722	6	7				720	.	.
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	86	12	9	809	3	4	100	.	.
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 ..				11,1~~50~~ 84	8	5	11150	.	.

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 ..				1503	7	2	1570	.	.
GRANT II—(*Education*)—cont.									
ii. On Salary-Results System—									
a. Fixed Payments	330	2	1				270	.	.
b. Results Grants	73	15	4				70	.	.
c. Contingencies	167	8	9	571	10	2	80	.	.
3. SALARY GRANTS	2421	9	.	2421	9	.	2300	.	.
4. RESULTS GRANTS	3186	12	1	3186	12	1	3000	.	.
5. COMBINED GRANTS—									
a. Fixed Payments									
b. Results Grants									
6. INSPECTION—									
a. Contributions to Local Boards ..									
b. Municipal Inspectors—									
i. Establishment	415	.	.				420	.	.
ii. Contingencies	31	10	8	446	10	8	30	.	.
7. MISCELLANEOUS—									
a. Building, furniture, &c., grants ..	686	1	2				690	.	.
b. Common gymnasium—									
i. Establishment	15	.	.				.	.	.
ii. Contingencies	155	.	.				90	.	.
c. Other items	321	.	1	1177	1	3	400	.	.
Total, Grant II ..				9,307	2	4	8,860	.	.
GRANT III—(*Sanitation and Medical Services.*)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	471 ~~4,505~~	5 ~~5~~	7 ~~7~~				4,770	.	.
b. Medicines and Supplies	4 ~~5,221~~	8 ~~14~~	5 ~~.~~				3,000	.	.
c. Diet of Patients	2,519	1	1				3,000	.	.
d. Sundries and Contingencies ..	63 ~~3425~~	13 ~~12~~	4 ~~2~~				3,000	.	.
e. Contributions to Local Boards ..	216	.	.				220	.	.
f. Lady Dufferin Fund —	-	-	-	94 ~~15 888~~	12 ~~.~~	5 ~~10~~	-	-	-
Carried forward ..				~~15 888~~ 94	~~.~~ 12	~~10~~ 5	13,990	.	.

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 ..				~~15 888~~ 94	~~.~~ 12	~~10~~ 5	13,990	.	.
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..	416	.	.				700	.	.
ii. Sanitary Inspection ..	781	.	.				1,200	.	.
iii. Medical Reserve staff ..	144	.	.				300	.	.
iv. Cutlers' Establishment ..	18	.	.				20	.	.
b. CONTRIBUTIONS TO LOCAL BOARDS &C., FOR—									
i. Medical Schools ..									
ii. Reserve staff									
c. OTHER CONTRIBUTIONS	600	.	.	1959	.	.	600	.	.
3. VACCINATION—									
a. Establishment	66 ~~455~~	15 ~~11~~	1 ~~11~~				490	.	.
b. Contingencies	67 ~~286~~	~~11~~	2				300	.	.
c. Contributions to Local Boards ..	-	-	-	33 ~~742~~	15 ~~7~~	1 ~~1~~	.	.	.
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment	477	.	.				480	.	.
b. Contingencies	.	.	.	477	.	.	30	.	.
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—									
a i. Establishment	8,749	4	7				8,900	.	.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	332 ~~14,018~~	10 ~~2~~	7 ~~4~~				14,300	.	.
b. Private scavenging—									
i. Establishment									
ii. Contingencies, such as cost of scavenging carts, &c. ..	702	13	9				700	.	.
c. Cholera charges	27 ~~1659~~	. ~~3~~	3 ~~10~~				500	.	.
d. Contingencies	1030 ~~1321~~	2	10	42 ~~26450~~	~~11~~	~~4~~	520	.	.
Total, Grant III ..				06 ~~45,577~~	11 ~~3~~	6 ~~3~~	43,030	.	.

STATEMENT II.

Expenditure from the Municipal Fund of the Town of Madura 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
GRANT I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications	1558	.	6						
b. Buildings	2054 ~~1364~~	6	11				2000	.	.
c. Drainage	1175	5	5				1050	.	.
d. Water-supply	37806 ~~2,23,840~~	7 ~~12~~	4 ~~1~~				1,300	.	.
e. Miscellaneous public improvements	.	.	.	42594 ~~227928~~	4 ~~8~~	2 ~~11~~	289,350	.	.
2. REPAIRS—							250	.	.
a. Communications	8808	5	11						
b. Buildings	3913 ~~4613~~	8	4				9,000	.	.
c. Drainage—							5000	.	.
i. Repairs to works ..	48	14	.						
ii. Establishment for flushing drains, &c.	1,835	7	8				100	.	.
d. Water-supply—							1,800	.	.
i. Repairs to works, machinery, &c.	4,922	13	11						
ii. Establishment	1,686	9	.				8,000	.	.
iii. Contingencies	2,345	12	2				1,550	.	.
e. Miscellaneous public improvements.	.	.	.	3560 ~~26,260~~	7 ~~7~~	.	.	.	.
3. ESTABLISHMENT	1082	8	4				.	.	.
4. TOOLS AND PLANT AND OTHER STORES.	~~55~~	4 ~~6~~	~~6~~	1082	8	4	1080	.	.
5. CONTRIBUTIONS—				~~55~~	4 ~~5~~	~~6~~	300	.	.
a. To Local Boards for works ..									
b. To Provincial Funds for scrutiny of estimates, &c.									
c. To others for public works ..									
Total, Grant I ..				253,326 65,237	13 7	9 6	320,780	.	.
GRANT II—(*Education.*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards ..	1,000	.	.						
b. Stipends to Normal students	503	7	2				1,000	.	.
c. Expenditure on Sessional Schools-									
2. MUNICIPAL SCHOOLS— Contingencies-3	-	-	-	1503	7	2	570	.	.
i. On Salary System—							-	-	-
a. Establishment									
b. Contingencies									
Carried forward ..				1503	7	2	1,570	.	.

Statement I—*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 ..				869 ~~119,978~~	4 ~~12~~	2 ~~11~~	119,760	.	.
7. EXTRAORDINARY AND DEBT—									
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.	51,585	14	10				53,700	.	.
b. Loans—									
i. From Government ..	164,000	.	.				164,000	.	.
ii. In the market from private individuals	.	.	.				.	.	.
c. Realizations of Sinking fund for repayment of loans.	147	10	.				150	.	
d. Advances—									
i. Permanent	? .	.	.				3,000	.	.
ii. Others	88,070	6	9	803 ~~303,656~~	15 ~~5~~	7 ~~7~~	94,520	.	.
Total Receipts ..				73 ~~423,635~~	3 ~~2~~	9 ~~6~~	435130	.	.
Add opening balance ..				-2,855	9	6	-2,860	.	.
Grand Total ..			.	817 ~~420,779~~	10 ~~9~~	3 ~~.~~	432,270	.	.

Expenditure on toll tickets and process fees and overpayments to District Boards on account of tolls should be debited to advances recoverable in St ements 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 7½ per cent. and tax on lands at 7½ per cent. of rent value. ~~annas for every 80 square yards.~~
3. Water-tax on buildings and lands is levied at 4 per cent.
4. Tax on vehicles and animals is levied at ~ the maximum rates.
5. Tax on carts, &c., is levied at Rs. 2 per cart per annum.
6. Tolls are levied at 3/4 the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. 1250 Mis: d: 6 November 1888.
8. The house-tax registers were last revised in the official year 91-92 and the land tax registers in the official year. 91-92
9. Total extent of land assessed is ~~16~~ 16 acres.
10 The mode of estimating the annual rental of houses and lands is as follows:— In cases where buildings are rent
ctual amount derived therefrom is taken as the rental of such building and tax levied at 7½ percent of the sum but in all
where they are not so rented but are occupied by the owners themselves the rental is fixed having regard to the importance of the
ity in which they are situated, its proximity to the river, bazaar, temple &c, and to the demand for the same.
tax on lands is also levied at 7½ percent and in levying it the annual rental is adopted as the
tax.

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 ..				~~93,095~~ 134	~~5~~ 4	~~6~~ 6	92,470	.	.
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	1,354	9	.				1,100	.	.
ii. Rent of buildings ..	994	8	.				1,060	.	.
iii. Avenue receipts	1,223	7	9				800	.	.
iv. Fees from Travellers' Bungalows	394	2	.				700	.	.
b. i. Sale-proceeds of lands ..	57	8	5				500	.	.
ii. Produce of lands, gardens, &c.	100	.	.				100	.	.
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	53	3	.				600	.	.
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c.	842	15	.				1,010	.	.
d. i. Fees from educational institutions	28	3	10				30	.	.
ii. Other revenue from educational institutions ..	.	.	.				10	.	.
iii. Sale-proceeds of books in Municipal Book Depôt ..	37	1	2				20	.	.
e. i. Sale-proceeds and composition fees of medicines ..	~~279~~ 67	~~15~~ 14	~~7~~ 10				400	.	.
ii. Other Hospital receipts ..	~~30~~ 42	~~8~~ 9	~~6~~ 3				40	.	.
f. i. Income from markets ..	7,3~~29~~ 36	~~4~~ 12	~~1~~ 4				6,500	.	.
ii. ,, slaughter-houses.	1,068	6	4				1,600	.	.
g. Other fees							.	.	.
i. Distraint fees	~~137~~ 140	~~8~~ 8	.				150	.	.
ii. License fees	21~~54~~ 24	~~6~~ 13	~~6~~ 6				1,800	.	.
iii. Cartstand fees	1,165	9	5				2,070	.	.
iv. Fees for extracts from Birth and Death Registers ..	4	.	.				10	.	.
h. Fines under Municipal and other Acts	1,733	1	6				1,700	.	.
i. Interest on investments—									
i. General, including choultries	.	.	.				.	.	.
ii. Educational	.	.	.				.	.	.
iii. Medical	1,831	6	6	20800	11	10	1,530	.	.
j. Premium on loans	~~147~~ "	~~10~~ -	~~.~~ -	~~20914~~	~~3~~	~~7~~			
Carried forward ..				~~114,009~~ 3935	~~9~~ .	~~1~~ 4	114400	.	.

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 ..				~~114,009~~ 3935	~~9~~ .	~~1~~ 4	114,400	.	.
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..	390	8	1				500	.	.
Buildings									
Municipal Schools ..									
Other purposes									
ii. Medical									
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes ..	2,450	8	6				2,450	.	.
b. From Local Boards—									
i. Education									
ii. Medical	1,300	.	.				1,300	.	.
iii. Other purposes	253	.	.				250	.	.
c. Other grants and contributions—									
i. Education									
ii. Medical									
iii. Other purposes	5	1	10	4,399	2	5	.	.	.
6. MISCELLANEOUS—									
a. Recoveries on account of service. rendered to private individuals—									
i. Private scavenging ..	339	9	.				500	.	.
ii. Other purposes	17	14	.				.	.	.
b. Other items—									
i. Fishery rents	-	-	.				10	.	.
ii. Refunds of Expenditure of previous year	~~967~~ 32	1	11				30	.	.
iii. Fee for numbering carts, &c.	71	15	6				120	.	.
iv Other items	173	9	.	1,5~~70~~ 35	1	5	200	.	.
Carried over ..				~~119,978~~ 869	~~12~~ 4	~~11~~ 2	119,760	.	.

Statement I.

Revenue and Receipts of the Municipal Fund of the Town of Madura 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	-11,588	14	11				-11,590	.	.
b. Endowments	2081	2	3				2,080	.	.
c. Water-tax Fund	6652	3	2	-2,855	9	6	6650	.	.
Total ..				-2,855	9	6	-2860	.	.
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	13 ~~13007~~	8 ~~7~~	.				12,000	.	.
b. Tax on buildings (section 63) ..	2999 4~~3002~~	8 ~~10~~	6 ~~6~~				41,500	.	.
c. Tax on lands (section 63) ..	1399	15	.				2,000	.	.
d. Water-tax on buildings and lands (section 75)	7,181	13	.				7,500	.	.
e. Tax on vehicles with springs and palanquins (section 77) ..	1086	.	.				1200	.	.
f. Tax on animals (section 77) ..	2,248	12	.				2,800	.	.
g. Tax on carts and other vehicles without springs (section 85) ..	2,155	.	.				2400	.	.
h. Tolls (section 91)—									
Gross receipts 34329-1:2 Less Local Fund share 11365-5-2	22,963	12	.				22,970	.	.
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				8 ~~93,046~~	4 ~~5~~	6 ~~6~~			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..	86 ~~50~~	.	.	86 ~~50~~	.	.	100	.	
Carried over ..				134 ~~93,095~~	4 ~~5~~	6 ~~6~~	92,470	.	.

Forwarded to the Accountant-General.

(Signed), D. J. Burbridge,
Inspector of Local Fund Accounts.

No L-FD / 728

Forwarded to the Chief Secretary to Government, Local and Municipal Department, Fort Saint George, through the Chairman, Municipal Council, and the Collector of Madura.

Fort Saint George,
Accountant-Genl's office,
28th March 1895

Accountant-General

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

Dated 5 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 Madura 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. 45350 - 15 - 11, was in agreement with that appearing in the ~~Bank~~ / Treasury Pass Book allowing for outstanding cheques, and for deposits.

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

I have the honor to be &c
(Signed) K. Govindan,
Assistant Inspector of
Local Fund Accts

Forwarded

№ 57 Local & Municipal Dept.

CURRENT No. 2417M

~~Endorsement on the Ad~~

Report of the Madura Municipality for the year 1893-94.

Submitted to the Chief Secretary to Government, Fort St. George, through the Collector of Madura.

2. Detailed explanations of the several points touched upon by the Assistant-Inspector in his notes on the audit of the account of this Municipality have been furnished to the Accountant General.

3. Every endeavour is being made to avoid the defects and discrepancies noticed by the Auditor and his suggestions for the proper maintenance of the accounts will be kept in view and followed.

4. A copy of the Resolution of the Municipal Council passed on the Report is submitted herewith.

Municipal Office.
Madura 24th July 1895

Chairman

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189 .

in G.O., No. DATED
189 ,

r No.

losures to C. No.

rder of Government .. .. .. A A A A A A A

Letter of Government.

Statement with ditto.

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

N.B.—
A = Copy in full.
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