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

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 1375/M

DATED 23rd August 1895.

[Despatch Abstract.]

Accounts.

Recording, with remarks, the report on the audit of the---
of the Mannargudi 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.

Current No. 369 of 1895.

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

Camp. Coonoor

Dated 12th May 1895.

To

THE Accountant-General,

Madras.

SIR,

I have the honor to submit the following report on ~~my~~ the District Municipal Auditor's recent audit of the accounts of the Iramanaguda 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, allowing for a sum of Rs 0-4-5 transferred to Deposits with reference to official memo: No. 790 dated 11th September 1894.

4. The closing Balance, viz., Rs. 4,824-2-3, 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~~

8- The following points deserve to be brought to the ~~immediate~~ notice of Governmnet.

(1.) The Carts and bullocks supplied by the Conservancy Contractors were exempted from taxation notwithstanding that this is not authorized by Section 78 of the District Municipalities Act. The Council's Resolution of the 11th August 1894 which ordered this exemption, is opposed

opposed to their Resolution of the 21st April preceding.

2. The vouchers produced in support of the expenditure incurred during the year ~ lacked the Chairman's orders for payment, that officer's initials on the vouchers ~ being Considered sufficient in lieu. His initials even were not appended to some of ~ the vouchers produced. There was no proof therefore that in these cases, payments were made with the knowledge and approval of the Chairman

3. From time to time, advances amounting to Rs. 500/-, were drawn by the Chairman. No receipts were, however, granted by that officer, to prove that he received those advances.

Some of the advances made to Councillors have not yet been adjusted. The vouchers ~ submitted by them in adjustment of advances were not subject to any scrutiny whatever either at the hands of the office or of the Chairman. The manager's initials appeared no- where in token of his having checked the accuracy of the Arithmetical Calculations in these vouchers, and the budget heads were not noted on them.

4. The balance of advances outstanding for 1890-91 and 1891-92, was written off the Accounts of 1894-95 without Government Sanction in support.

5. The general result of the audit Continues to be very unsatisfactory. The manager has since reverted to his appointment in the Tanjore Collectorate.

I have &c.,

(Signed) K. E. Pritchard

Inspector of Local Fund Accounts.

No. L-74/65

Forwarded to the Chief Secretary to Government, Local and ~ Municipal Department, Fort Saint George through the chairman, Municipal Council, Mannargudi and the Collector of Tanjore.

Fort Saint George,
Accountant-General's office,
9th May 1895.

J. Marcus
Offg Accountant-General.

mw.

STATEMENT I.

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

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.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	5978 5979	14 2	- 5				5600	-	-
b. Endowments				5978 5979	14 2	- 5			
c. Water-tax Fund									
Total ..				5978 5979	14 2	- 5	5600	-	-
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	1944	-	-				2280	-	-
b Tax on buildings (section 63) ..	2863	5	9				4000	-	-
c. Tax on lands (section 63) ..	390	15	-				530	-	-
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs and palanquins (section 77) ..	403	8	-				400	-	-
f. Tax on animals (section 77) ..	854	2	-				1100	-	-
g. Tax on carts and other vehicles without springs (section 85) ..	1272	-	-				1800	-	-
h. Tolls (section 91)—									
Gross receipts .. 10010-00									
Less Local Fund share *3320-00 6689	6689 90	11	3				6690	-	-
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 on vehicles, &c. ..							10	-	-
vi. Tax on animals							10	-	-
vii. Tax on carts, &c. ..							10	-	-
viii. Evasion of tolls	-	3	-						
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..									
Carried over ..				14417 8	13 1	- 9	16830	-	-

* One third share of the net Toll Receipts.

Statement I—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads. RS.	AS.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1893-94. RS.	A.	P.
Brought forward ..				14417	13	10	16830	-	-
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	28	11	1				60	-	-
ii. Rent of buildings ..									
iii. Avenue receipts	474	1	1				500	-	-
iv. Fees from Travellers' Bungalows									
b. i. Sale-proceeds of lands ..									
ii. Produce of lands, gardens, &c.	21	1	5				60	-	-
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	89	12	6				150	-	-
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	70	-	-				70	-	-
d. i. Fees from educational institutions	25	15	-				25	-	-
ii. Other revenue from educational institutions ..									
iii. Sale-proceeds of books in Municipal Book Depôt ..									
e. i. Sale proceeds and composition fees of medicines ..									
ii. Other Hospital receipts ..									
f. i. Income from markets ..	666	-	-				930	-	-
ii. „ slaughter-houses.	398	-	-				350	-	-
g. Other fees									
i. Distraint fees	1	15	-				5	-	-
ii. License fees	429	13	1				500	-	-
iii. Cart-stand fees								-	-
iv. Fees for extracts from Birth and Death Registers ..									
h. Fines under Municipal and other Acts	268	13	6				400	-	-
i. Interest on investments—									
i. General, including choultries									
ii. Educational									
iii. Medical	1089	4	4				1090	-	-
j. Premium on loans				3563	7	-			
Carried over ..				17981	4	-	20970		

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 ..				17981	4	-	20970	-	-
5 GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i Education—									
Normal stipends ..									
Buildings									
Municipal Schools ..									
Other purposes ..							90	-	-
ii. Medical							10	-	-
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes ..									
b. From Local Boards—									
i. Education									
ii. Medical	1810	-	-	1810	-	-	1810	-	-
iii. Other purposes									
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 ..	59	1	-				100	-	-
ii. Other purposes									
b. Other items—									
i. Fishery rents									
ii. Refunds of Expenditure of previous year	65	7	10						
iii. Fee for numbering carts, &c.	1	-	-						
iv. Other items	10	3	10	135	12	8	10	-	-
Carried over ..				19927	8	-	22990	-	-

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 ..				19927	5 ~~8~~		22990	-	-
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	741	5	2	741	5	2	650	-	-
Total Receipts ..				20668	5 ~~10~~	~~7~~	23640	-	-
Add opening balance ..				5979 ~~8~~	2 ~~14~~	~~5~~	5600	-	-
Grand Total ..				26647	8	3	29240	-	-

* Expenditure on toll tickets and process fees and overpayments to District Boards on account of tolls should be debited to advances recoverable in Statement II and when these are recovered, the recoveries should be credited to this head.

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all 5 classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at 7½ annas per cent. of rent value. 4 for every 80 square yards.
3. Water tax on buildings and lands is 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 —— the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O.s No 649 M, dated 9th July '86 and 1029 M dated 8th October '86.
8. The house-tax registers were last revised in the official year '93-'94 and the land tax registers in the '91-'92. official year
9. Total extent of land assessed is 890 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

Statement II.

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

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 I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications	512	3	-				550	-	-
b. Buildings	166	14	6				1450	-	-
c. Drainage									
d. Water-supply	158	6	3	837	7	9	500	-	-
e. Miscellaneous public improvements									
2. REPAIRS—									
a. Communications	1997	-	6				3000	-	-
b. Buildings	617	2	8				3530	-	-
c. Drainage—									
i. Repairs to works ..									
ii. Establishment for flushing drains, &c.									
d. Water-supply—									
i. Repairs to works, machinery, &c.	54	13	6				200	-	-
ii. Establishment	351	6	-	3020	6	8	290	-	-
iii. Contingencies									
e. Miscellaneous public improvements									
3. ESTABLISHMENT	139	13	5	139	13	5	170	-	-
4. TOOLS AND PLANT AND OTHER STORES.	49	14	-	49	14	-	50	-	-
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 ..				4047	9	10	9740	-	-
GRANT II—(*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.	1893-94. Detail of Minor Heads.			1893-94. Totals of Major Heads.			Revised Estimate for 1893-94.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
GRANT II—(*Education*)—cont.									
ii On Salary-Results System—									
a. Fixed Payments	316	7	6				350	-	-
b. Results Grants	39	1	6				100	-	-
c. Contingencies	105	1	1	460	10	1	140	-	-
3. Salary Grants	390	13	4	390	13	4	400	-	-
4. Results Grants	1257	12	7	1251	12	7	1410	-	-
5. Combined Grants—									
a. Fixed payments									
b. Results Grants									
6. Inspection—									
a. Contributions to Local Boards ..									
b. Municipal Inspectors—									
i. Establishment	240	-	-				240	-	-
ii. Cotingencies	8	7	11	248	7	11	20	-	-
7. Miscellaneous—									
a. Building, furniture, &c., grants.	227	12	5				260	-	-
b. Common gymnasium—									
i. Establishment	161	5	11				160	-	-
ii. Contingencies	177	13	7				175	-	-
c. Other items	8	7	6	575	7	5			
Total, Grant II ..				2927	3	4	3255	-	-
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	2110	4	3				2110	-	-
b. Medicines and Supplies ..	480	11	-				500	-	-
c. Diet of Patients	466	11	11				600	-	-
d. Sundries and Contingencies ..	192	11	2	3250	6	4	300	-	-
e. Contributions to Local Boards ..									
Carried over ..				3250	6	4	3510	-	-

Statement II—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads.			1893-94. Totals of Major Heads.			Revised Estimate for 1893-94		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				3250	6	4	3510	-	-
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* Contributions to Provincial Funds for—									
i. Medical College									
ii. Sanitary Inspection ..	79	-	-				70	-	-
iii. Medical reserve staff ..									
iv. Cutlers' Establishment ..	5	-	-				5	-	-
b. Contributions to Local Boards, &c., for—									
i. Medical Schools	110	-	-				110	-	-
ii. Reserve staff	13	-	-				60	-	-
District Surgeon's Establishment ..	29	6	6				30	-	-
c. Other Contributions ..	18	9	3	254	15	9			
3. Vaccination—									
a. Establishment	118	-	-				120	-	-
b. Contingencies	187	6	3	305	6	3	180	-	-
c. Contributions to Local Boards ..									
4. Registration of Births and Deaths—									
a. Establishment	120	-	-				120	-	-
b. Contingencies	3	6	-	123	6	-			
5. Conservancy, Road cleaning and Road watering—									
a i. Establishment	1970	10	9	1970	10	9	2010	-	-
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1646	11	7				1650	-	-
b Private scavenging—									
i. Establishment	173	1	1				270	-	-
ii. Contingencies, such as cost of scavenging carts, &c. ..	73	-	-				80	-	-
c. Cholera charges	645	14	7				240	-	-
d. Contingencies	5	-	3	2543	11	6	150	-	-
Total, Grant III ..				8448	8	7	8605	-	-

Statement II—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads.			1893-94. Totals of Major Heads.			Revised Estimate for 1893-94.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	598	9	2				650	-	-
b. Contingencies	1474	-	8	2072	9	10	1800	-	-
2. i. MARKETS—									
a. Establishment									
b. Contingencies									
ii SLAUGHTER-HOUSE—									
a. Establishment									
b. Contingencies									
3. CHOULTRIES—									
a. Establishment									
b. Contingencies									
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment									
b. Contingencies									
5. AVENUES—									
a. Establishment	932	2	11				990	-	-
b. Contingencies	79	11	10	1011	14	9	100	-	-
6. PUBLIC GARDEN—									
a. Establishment									
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..									
7. SURVEY OF LAND									
8. FIRE—									
a. Establishment									
b. Purchase of fire-engine, buckets, repairs, &c.									
9. OTHER CHARGES—									
i. Work done for private individuals other than private scavenging	16	2	11						
Carried over ..	16	2	11	3084	8	7	3540	-	-

Statement II—*cont.*

Heads of Account.	1893-94. Detail of Minor Heads.			1893-94. Totals of Major Heads.			Revised Estimate for 1893-94.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	16	2	11	3084	8	7	3540	-	-
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. OTHER CHARGES—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..	13	12	-				20	-	-
iii. Printing	444	13	7				500	-	-
iv. Compensation for lands ..	212	4	6				210	-	-
v. Other items	~~72~~ 22	~~2~~ 2	-	~~759~~ 709	~~3~~ 3	-	100	-	-
Total Grant IV ..				~~3843~~ 3793	11	7	4370	-	-
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	1133	7	2				1130	-	-
ii. Inspection	465	-	-	1598	7	2	470	-	-
b. Collection of Municipal Taxes—									
i. Establishment	240	-	-	240	-	-	260	-	-
ii. Purchase of account books, paper, money boxes, repair to out-posts, &c. ..									
c. Collection of Tolls—									
i. Establishment									
ii. Contingencies	50	-	-	50	-	-			
d. Office contingencies other than (*b*) (ii)	123	10	3	123	10	3	180	-	-
e. Contributions for Central office and Audit establishments ..	282	14	7	282	14	7	120	-	-
Total, Grant V ..				~~2245~~ 2195	-	-	2160	-	-
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 ..									

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	25	-	-						
b. Others	260	12 11	- 8	285	12 11	8	390	-	-
Refunds of other than current collections .	25	9	-	25	9	-	120	-	-0
Discount									
Pensions and gratuities									
Investments—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure ..				2,823	6	4	28640	-	-
Balances—									
a. Municipal Fund				4824	2	3	600	-	-
b. Endowments									
c. Water-tax Fund									
Grand Total ..				26647	8	3	29240	-	-

Note to Statement II.

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

Liabilities.

	RS.	A.	P.
Balance of Loans	-	-	-
Deposits to be adjusted ..	3728 3178	7	11
Other Liabilities (in detail) ..	-	-	-
Results grants to manager of Primary Schools.	405	14	9
Undisbursed pay of Subordinates.	3	6	2
Cost of repairing office building	916	3	-
Value of Kerosine oil ..	330	-	-
Total ..	5383 3587	15 12	10 10

Assets.

		RS.	A.	P.
Municipal Balance ..	Cash	4824	2	3
	Securities ..	-	-	-
Deposit Balance ..	Cash	3178	7	11
	Securities ..	550	-	-
Sinking Fund of loans		-	-	-
Funded Capital of endowed institutions, Hospitals, &c.		27300	-	-
Total ..		35852	10	2
Value of Premises, &c.		18600	-	-
Do. of Tools and plant		4400	-	-
Do. of Live stock		-	-	-
Do. of Furniture		600	-	-
Arrears of taxes, &c.		4120 4092	9 13	7 7
Other assets (in detail)		-	-	-
Total ..		27720 27692	9 13	7 7

Claims—

Advances Recoverable—

	RS.	A.	P.
Permanent advance	25	-	-
Advances for works, &c. ..	664	5	4
Total ..	689	5	4
Grand Total ..	64234	12	9

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

	Rs.	A.	P.
Balance brought forward ..	3339	12	6
1. Deposits by Appellants	1226	4	6
2. Do. by Renters	174	10	8
3. Do. by Contractors	795	-	-
4. Do. as Security by Municipal Servants	-	-	-
5. Deposited for the execution of work for which Private Parties are liable ..	-	-	-
6. Other Deposits under the Act or bye-laws	27	12	9
Total Receipts ..	3790	11	11
Grand Total ..	7130	8	5

	Rs.	A.	P.
1. Credited to Municipal Funds	2673	14	6
2. Returned to Appellants	223	14	6
3. Do. to Renters	5	-	-
4. Do. to Contractors	370	-	-
5. Do. to Municipal Servants	-	-	-
6. Do. to Parties	-	-	-
7. Paid to Claimants	128	15	1
8. District Board share of tolls not paid within the year	-	4	5
Total ..	3401	12	6
Balance* ..	3728	7	11
Grand Total ..	7130	8	5

Details of Balance.

	No. of items.	Year.			No. of items.	Year.			No. of items.	Year. 89-90			No. of items.	Year. 90-91			No. of items.	Year. 91-92			No. of items.	Year. 92-93			No. of items.	Year. 93-94			Total. No. of items.	Total. Rs.	Total. A.	Total. 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 ..																	1	3	-	-	14	41	10	6	90	237	14	-	105	282	8	6	
Renters do. ..																					2	5	8	-	3	174	10	8	5	174	2	8	
Contractors' do. ..									1	12	15	-		-	-	-	2	100	-	-	4	361	1	-	5	625	-	-	12	1099	-	-	
Municipal Servants' do. ..													1	150	-	-	2	400	-	-									3	550	-	-	
Deposits for Work ..																																	
Miscellaneous Deposits, viz.									1	5	-	-									2	17	12	6	16	27	-	3	19	49	12	9	
Total ..									2	17	15	-	1	150	-	-	5	503	-	-	22	426	-	-	114	2631	8	11	144	3728	7	11	

Statement IV-A.—*Municipality of* Mannargudi 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.	2687	-	-	288	-	-	2299	-	-	1899	-	-	-	-	-	-	-	-	400	-	-
2. „ on buildings	3979	1	-	24	8	6	3954	8	6	2387	5	6	-	-	-	-	-	-	1567	3	-
3. „ on lands	565	11	5	-	-	-	565	11	5	379	-	11	-	-	-	-	-	-	186	10	6
4. Water-tax on buildings and lands																					
5. Tolls (gross receipts)	10010	-	-	-	-	-	10010	-	-	10010	-	-	-	-	-	-	-	-	-	-	-
6. Market rents	758	-	-	-	-	-	758	-	-	666	-	-	-	-	-	-	-	-	92	-	-
7. Slaughter-house fees	350	-	-	-	-	-	350	-	-	262	8	-	-	-	-	-	-	-	87	8	-
8. Rent of cart-stands																					
9. Private scavenging fees	72	-	-	-	-	-	72	-	-	36	9	-	-	-	-	-	-	-	35	7	-
10. Tax on Vehicles	450	-	-	-	-	-	450	-	-	400	8	-	-	-	-	-	-	-	49	8	-
11. Tax on Animals	895	2	-	-	-	-	895	2	-	850	2	-	-	-	-	-	-	-	45	-	-
12. Tax on Carts	1312	-	-	-	-	-	1312	-	-	1266	-	-	-	-	-	-	-	-	46	-	-
13. Rent of land	45	8	6	-	-	-	45	8	6	28	11	1	-	-	-	-	-	-	16	13	5
14. License fees	559	13	1	-	-	-	559	13	1	404	13	1	-	-	-	-	-	-	155	-	-
													2710	8	11						
													2704	14	11	Total			2681	1	11
																			2704	14	11

13

14

Statement IV-B.—*Municipality of Srivaigundam* Demand, Collection and Balance Statement for the year 1893-94.—*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.	264 - -	81 - -	345 - -	45 - -	- - -	45 - -	255 - -	1889-90 to 1892-93.
2. ,, on buildings	98 1 6	527 10 -	622 11 6	476 - 3	- - -	8 11 6	137 15 9	1888-89 to 1892-93.
3. ,, on lands	135 11 2	44 - 9	179 11 11	11 14 1	27 15 9	- - -	139 14 1	1888-89 to 1892-93.
4. Water-tax on buildings and lands ..								
5. Tolls								
6. Market rents	521 4 -	- - -	521 4 -	135 8 -	- - -	- - -	521 4 -	
7. Slaughter-house fees ..	- - -	1358 -	1358 -	22 9 -	- - -	- - -	11 12 -	1892-93
8. Rent of cart-stands ..	11 12 -	- - -	11 12 -	3 - -	- - -	- - -	4 5 -	1892-93
9 Private scavenging fees ..	- - -	26 13 -	26 13 -	4 - -	- - -	- - -	60 - -	
10. Tax on vehicles ..	18 - -	45 - -	63 - -	6 - -	- - -	- - -	165 14 -	1890-91 to 1892-93.
11. Tax on Animals ..	53 14 -	114 - -	169 14 -	- - -	- - -	- - -	272 - -	
12. Tax on Carts ..	94 - -	184 - -	278 - -	- - -	- - -	- - -	38 - -	
13. Fishery Rents ..	38 - -	- - -	38 - -	- - -	- - -	- - -	200 5 6	1890-91 to 1891-92
14. Avenue Tax	200 5 6	- - -	200 5 6	- - -	- - -	- - -	109 - -	
15. License fees ..	12 - -	122 - -	134 - -	25 - -	- - -	- - -	- - -	
						Total	1444 8 -	
							1415 10 8	

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

	Rs.	A.	P.
(1) Total amount outstanding at the beginning of the year	1144	14	6
(2) Amount advanced during the year	1434	-	4
Total ..	2578	14	10
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	1148	4	4
(*b*) Do. previous years	741	5	2
Total amount outstanding at the end of the year* ..	689	5	4
Total ..	2578	14	10

* *Details of Balance.*

Process fees for 1888-89, 1889-90 and 1891-92 .. .. Rs. 12 - a. 6 - p. 10 - 2

April '89 Special Sanitary arrangements to Rajappan, Conservator .. 35 - - -
Do. Contingencies to Sundrappan .. .. .. 5 - 2 - 5
10-3-91. Contractor, Narayanaswami Pillai for supply of Calves .. 5 - - -
18-10-90. Swaminatha Achari for making Lantern Cases .. 5 - - -
16-7-91. C. Ramaswami Iyer for Law Charges .. .. .. 5 - - -
1-8-91. Balance of Imprest advance for sinking a well to the overseer .. 39 - 15 - 3
23-2-92. Supply of Calves to Ramaswami Pillai .. .. 50 - - -
26-6-91. Sanitary Inspector for Law Charges .. .. 7 - - -
'91-'92. Night Superintendent for Railway charges for lamp posts 73 - 2 - -
Do. —— Bamboo thorns. .. .. 7 - - -
23-7-92. Ponnusawmi Andahar for repairing the Vadamur Channel 17 - 4 - 8
23-3-93. Vythinatha pillai for putting up a dam across Vadamur 20 - - -
31-3-93. Do. for repairing Butcher market .. .. .. 45 - 7 - -
Subramaniya pillai for repair of toll-gates .. 35 - - - 403 - 9 - 4

1893-94

14-4-93. Managers permanent advance .. .. .. 20 - - -
19-4-93. Permanent advance to I.S. master .. .. .. 5 - - -
17-5-93 Process fees to Sanitary Inspector .. .. .. 9 - 2 - -
3-6-93 Vythinatha pillai for constructing a dam across Vadamur .. 10 - - -
5-6-93 Process fees .. .. 1 - - -
21-9-93. C. Ramachandra Pillai for process fees .. .. .. 5 - 4 - -

21-9-93. Process fees to the Sanitary Inspector .. .. .. 2 - 12 - -
12-10-93. Do. Do. .. .. .. 5 - - -

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Opening Balance	5979 2 5	5978 14 -	- 0 4 5	(1). Unpaid District Board Share of Tolls of 1892-93 transferred to Deposits with reference to para: 1 of official memorandum No. 790 dated 11th September 1894.
2. b. Tolls.	6689 11 3	6690 - -	+ 0 4 5	(2). Being District Board share of Tolls of '92-'93 paid in '93-'94 erroneously taken in abatement of the receipts of '93-'94.
			+ 0 0 4	(3). Being excess payment of District Board Share of Tolls of '93-'94 debited to "Advances Recoverable" by credit to this head.
Grant IV. 9. Other Charges.				
V. Other items	72 2 -	22 2 -	- 50 - -	(4). Error in classification.
Grant V. C. Collection of Tolls				
ii. Contingencies.	- - -	50 - -	+ 50 - -	
Advances Recoverable				
(b). Others.	260 11 5	260 12 -	+ - - 4	(5). Vide remarks against item (3) above.
D. C. B. Statement. IV. A. Current				
9. Private Scavenging fees. Demand as originally assessed by the Chairman.	72 - -	91 12 -	- 8 - -	(6). Erroneous inclusion of demand for 1892-93.
			+ 27 12 -	(7). The Demand for December '93 to March '94 wrongly omitted.
Do. Collected	36 9 -	32 8 -	- 4 1 -	(8). Erroneous inclusion of the Collections of '92-'93.

Statement VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
D. C. B. Statement. IV. B. arrears.				
9. Private Scavenging fees.				
Arrears of previous years.	26 13 -	34 13 -	+ 8 - -	(9). Vide item (b) above.
Collected.	22 8 -	26 9 -	+ 4 1 -	(10). Vide — (8) — .
Statement III. Deposits.				
Receipts. Opening balance	3339 8 7	2339 12 6	+ 0 4 5	(11) — Vide — (1) — .
Charges. District Board Share of Tolls not paid within the year.	- - -	- 4 5	+ - 4 5	(12) — Vide — (1) — . The amount was paid in '93-'94.

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.

180
12.6.95

369

of 1895

1

LOCAL FUND (1895) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,

Madras,

To

THE CHIEF SECRETARY TO GOVERNMENT, LOCAL AND MUNICIPAL DEPARTMENT, FORT ST. GEORGE, THROUGH THE CHAIRMAN, MUNICIPAL COUNCIL, Mannargudi AND THE COLLECTOR OF Tanjore.

No. L.F.D / 65

Dated Received } 9 May 1895.

12.5.95

No.

Subject.

Forwarding report on the Audit of the accounts of the Mannargudi Municipality for the year 1893-94.

1 / 2509 M of 95

15 MAY 95

End. on . No. 369 / Mt. of 1895

Forwarded to the Chairman Municipal Council Mannargudi for remarks of the Council and return with copy of its resolution thereon.

for Ag Sub Collr in ch,

13.5.95

Tanjore

Endt. on L & Cw No. 795 / Rev of 1895

Forwarded.

Dy Collector

15.5.95

17.5.95

17 MAY 95

Extract from the Proceedings of the Municipal Council, Mannargudi, passed at their meeting held on the 20th July 1895.

Present.

M. R. Ry. M. R. Srinivasa Rao avl. Chairman

" . K. G. Srinivasa Mudaliar avl. Councillor

" . S. Venkatta Ramier avl. "

" . Rajappier avl. "

" . K. Rajappier avl. "

" . Vaidyanatha Iyer avl. "

" . Vaidyanatha pillai avl. "

" . Ponnusami Mudaliar avl. "

" . Veerappa chettiyar avl. "

" . Appavu Mudaliar avl. "

" . Arumugampillai avl. "

Subject No. 1. Read Notes and the report on the Audit of the accounts of this Municipality for the year 1893-94 with draft replies thereto.

Passed with the necessary corrections.

x x x x

(Signed) M. R. Srinivasa Rao
Chairman

(True extract)

Chairman

Remarks of the Council on the Audit ~~Notes~~ Report of the Mannargudi Municipality for the Year 1893-94.

---

(1). The tax was not hitherto collected and on that understanding, the supply of carts and bullocks was given on contract at low rates. However, if the Government are of opinion that the tax should be collected, it will be attended to from the next year.

(2) None of the vouchers in support of the expenditure is wanting in the Chairman's initials and the auditor has not instanced any case.

(3) These advances were drawn for closing the breaches in the river Pamani. Receipts will be obtained and filed. The amount has been recovered from the P.W.D.

As to the adjustment of the Advances, detailed explanation is given hereunder.

The manager who checks the ——

arithmetical

Arithmetical calculation has been detected to put in his initials in fractions in totting of these Budget heads will be noted on all the vouchers in future without any exception. Advances.

Out of the 31 advances noted by the Auditor in Statement No. V, Nos. 1, 2, 3, 4, 5, 6, 9, 11, 13, 15, 18, 19, 20, 21, 22, 23, 24, 27, 28, 29 & 30 amounting in all 21 items have been adjusted.

Item. No. 7. Will be enquired into and disposed of very shortly.

No. 8 The council, considering the difficulty of procuring Calves at the re-quired times advanced the Contractor Rs 50.

As he has recently refused to supply Calves, notice has been issued to him to refund the Amount.

No. 10 The Station Master was addressed long ago and owing to the receipt of no reply from him, the amount is treated as an advance.

No. 12, 14, 25 & 26 The two Councillors concerned have been addressed to furnish vouchers without any delay.

Items. 16 & 17. These two items refer to the permanent advances, made to the manager and the Lus-ting School-Master, which are being re-couped by them on the submission of the necessary vouchers.

No. 31. Necessary adjustment will be made at the time of paying the District Board's shares during the current year.

4. Due enquiry was made and after coming to a conclusion that the items referred to were really irrecoverable, the council re-Solved to write them off the accounts. If the Sanction of the Government is necessary therefor, it is now requested that the same may be accorded.

5. The manager has been reverted to his former appointment.

Chairman

Current No. 603 of 189..

Municipal Office Mannargudi.

No. 255. 22nd July 1895.

From M. R. Ry. M. R. Sreeniwasa Rao avergal.
CHAIRMAN
MUNICIPAL COUNCIL
MANNARGUDI.

To

THE CHIEF SECRETARY
TO THE GOVERNMENT OF MADRAS,
Thro' the Divisional Office,
MANNARGUDI.

SIR,

I have the honor to forward herewith the report on the audit of the accounts of this Municipality for the year 1893-94, together with the remarks of the Council thereon.

An extract from the Proceedings of the Council, passing the same, is also enclosed.

The delay is due to the reversion of the Manager who was found incompetent and to the preparation of the accounts relating to the administration report left unfinished.

I have the honor to be
Sir
Your most obedt. servant

M R Sreeniwasa Rao
Chairman.

Local & Municipal Dept.

CURRENT No. 2509/M.

603/1895

From

The Chairman

Municipal Council

Mannargudy

DUTY DEPUTY COLLECTOR & MAGISTRATE'S OFFICE 24 JUL. 95 MANNARGUDI.

To.

The Chief Secretary to the

Government of Madras

(thro' the Divisional

Officer Mannargudi)

Dated 22nd July } 1895

Desp'd 22nd do. }

7 AUG. 95

No. 255.

Enclosures. 3.

Subject.

Submitting the report with remarks on the audit ~~notes~~ of the accts of this Municipality for 1893-94 with Council's remarks and an extract from their Proceedings.

Enc: 3

Endt. on Cur. No. 1684/Rev of 95

Forwarded.

[illegible]

Dy. Collector

24 7 95

25/7

27 JUL. 95

E.C.

29 JUL. 95

Endt. on curr. No. 603/Dent of 1895

Encs 3

Forwarded

[signature]

Ag. Collector

Tanjore Collector's office

Vallam 6th August 1895.

a/12/8/95

9/5

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings :—

Again G.O., dated 189 , No.

Current No. of 189 , dated from the

Current No. 2509 of 1895, dated 22d July from the Chairman, M. C. Mannargudi

Order. 23/8/95 No. 1375 Mun.

Recorded with the following remarks:—

(1) Municipal taxes should be levied on the carts and animals supplied by the Conservancy Contractor.

(2) The Accountant-General will be requested to direct the auditor's attention to para. 2 of the Municipal Council's remarks on para. 8 (2) of his report; ~~but the~~ vouchers for expenditure should invariably bear the Chairman's orders for payment.

(3) The Sanction of Government is not necessary for writing off the accounts the balance of advances referred to in para. 8(4) of the Audit report.

(4) ~~The Chairman should devote his personal attention to the matter.~~

The Govt. notices with regret that ~~and spare no pains to effect a substantial improvement in~~ the state of the municipal accounts, ~~which appears to have been~~ is still very unsatisfactory. The Chairman should ~~[illegible]~~ give his personal attention to the matter, & endeavour to bring them into such a condition that the next audit notes may contain mention of no errors worthy of being brought to the notice of Govt.

V.R. 14/8/95

W. 17.8.95

[illegible] 20/8/95

Audit Report for 1893-94.

Mannargudi Municipality

2509 M.

1376 L

C.L.
Misc.

To the Chairman, M.C. Mannargudi
" Accountant-General.

P/O
L/O

Despd. 26/8/95

READ AGAIN ORDER OF GOVERNMENT, DATED
189 No. , MISCELLANEOUS.

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.
P — Copy abstract only.
Q — Copy heading only.

BACK PAPER, No. of 189 .

FURTHER PAPER, No. of 189

Copied by

Examined by

[7] INDEXED.

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.

G.O., DATED 23 - 8 - 95.

No. 1375 M.

When given for copying.

[Despatch Abstract.]

Accounts.

According, with remarks, report on the audit of the —— of the Mannargudi Municipality for 1893-94.

When given for copying ____
When copied ____
When examined ____ } 189 .
When signed ____

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.								
PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.								

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