[L. & M. 2,000-3-8-96.]

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 1818 M

DATED 1st November 1895

[Despatch Abstract.]

Accounts.

Recording report on the audit of the----of the Gudiyattam Municipality for 1894-95.

BACK PAPERS.

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

FURTHER PAPERS.

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

INDEXED.

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.

G.O., DATED 1-11-95

No.

1818/m

When given for copying.

[Despatch Abstract.]

Accounts

Recording report on the audit of the —— office Cuddapattam Munty for Aug 4-95.

BACK PAPER, No. of 189

FURTHER PAPER, No. of 189

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

ENCLOSURES.

CURRENT No

STATEMENT WITH DITTO.

„ ORDER OF GOVERNMENT

STATEMENT WITH DITTO.

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Report on the audit of the Accounts of the Cuddalore Municipality for the year 1894-95.

Madras
Dated 5th September 1895.

To

THE Inspector of Local Fund Accounts,
Madras.

COLLECTOR'S OFFICE
24 SEP 95

SIR,

I have the honor to submit the following report on my recent audit of the accounts of the Cuddalore Municipality for the year 1894-95.

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. —111-1-1, was in agreement with that appearing in the ~~Bank~~ / ~~Sub~~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. 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 &c.,
(Signed) K. Govindan
Assistant Inspector of Local Fund Accounts.

Forwarded to the Accountant-General.

Madras
7th September 1895

(Signed) A. E. Pritchard
Assistant Accountant-General
and Inspector of Local Fund Accounts.

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

No L.F.D. 293

Fort Saint George,
Accountant General's office
23 September 1895

Illegible
Accountant-General.

Recd

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Gudiyatam. for the official year 1894-95.

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund				-744	7	6	-740	-	-
b. Endowments									
c. Water-tax Fund									
Total ..				-744	7	6	-740	-	-
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	3466	3	4				3750	-	-
b. Tax on buildings (section 63) ..	3357	9	6				3780	-	-
c. Tax on lands (section 63) ..	416	6	1				400	-	-
d. Water-tax on buildings and lands (section 75)	-	-	-				-	-	-
e. Tax on vehicles with springs and palanquins (section 77) ..	134	"	"				130	-	-
f. Tax on animals (section 77) ..	867	14	6				700	-	-
g. Tax on carts and other vehicles without springs (section 85) ..	717	12	-				780	-	-
h. Tolls (section 91)—									
Gross receipts 2510									
Less Local Fund share 619 ..	1890	12	-				1880	-	-
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. ..									
vi. Tax on animals									
vii. Tax on carts, &c. ..									
viii. Evasion of tolls				10880	9	5			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..	100	-	-	100	-	-	40	-	-
Carried over ..				10980	9	5	11460	-	-

Statement I—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	AS.	P.	RS.	A.	P.		A.	P.
Brought forward ..				10980	9	5	11460	-	-
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	-	-	-				-	-	
ii. Rent of buildings ..	-	-	-						
iii. Avenue receipts	59	4	-				70	-	-
iv. Fees from Travellers' Bungalows	-	-	-				-	-	-
b. i. Sale-proceeds of lands ..	-	-	-				-	-	-
ii. Produce of lands, gardens, &c.	-	-	-				10	-	-
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	25	4	6				30	-	-
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	188	5	6				190	-	-
d. i. Fees from educational institutions	849	6	3				900	-	-
ii. Other revenue from educational institutions ..	-	-	-				-	-	-
iii. Sale-proceeds of books in Municipal Book Depôt ..	-	-	-				-	-	-
e. i. Sale proceeds and composition fees of medicines ..	8	14	9				-	-	-
ii. Other Hospital receipts ..	-	-	-				20	-	-
f. i. Income from markets ..	1825	13	11				-	-	-
ii. „ slaughter-houses.	310	4	4				1820	-	-
g. Other fees	-	-	-				310	-	-
i. Distraint fees	30	4	9				-	-	-
ii. License fees	81	13	9				20	-	-
iii. Cart-stand fees	52	1	2				60	-	-
iv. Fees for extracts from Birth and Death Registers ..	2	-	-				50	-	-
~~v. Copying fees~~	~~3~~	~~8~~	-				-	-	-
h. Fines under Municipal and other Acts	161	2	-				150	-	-
i. Interest on investments—									
i. General, including choultries				3596	10	11			
ii. Educational									
iii. Medical									
j. Premium on loans									
Carried over ..				14576	12	4	15090	-	-

(a) Copying fees .. Rs. 1-8-0
Sale of pipe .. 3-4-3
Cost of tools lost .. 2-4-0
Costs for seizing carts .. 0-7-4
Unclaimed deposit .. 23-5-3
30-12-10

Statement ~~II~~ I—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				14576	12	4	15090	"	"
5 GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i Education—									
Normal stipends ..									
Buildings									
Municipal Schools ..	11	13	-				150	-	-
Other purposes ..									
ii. Medical									
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes ..									
b. From Local Boards—									
i. Education	130	-	-				130	-	-
ii. Medical	450	-	-				450	-	-
iii. Other purposes									
c. Other grants and contributions—									
i. Education									
ii. Medical									
iii. Other purposes				591	13	-			
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	68	13	-				90	-	-
ii. Other purposes									
b. Other items—									
i. Fishery rents									
ii. Refunds of Expenditure of previous year	-	-	-				30	-	-
iii. Fee for numbering carts, &c.	"	3	9				"	"	"
iv Other items	(a) 30 29	12 4	10 10	99 98	13 5	7 7	-	"	"
Carried over ..				15266	14	11	15940	-	-

Statement ~~II~~ I—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	1894-95. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
Brought forward ..				15266	14	11	15940	-	-
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									
Total Receipts ..				15266	14	11	15940	-	-
Add opening balance ..				-744	7	6	-740	-	-
Grand Total ..				14522	7	5	15200	-	-

* 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 classes.
2. Tax on buildings is levied at 5 per cent. and tax on lands at ~~annas~~ pies 3 for every 80 square yards. 5 per cent. of ~~rent value~~ gross income of unoccupied land
3. Water tax on buildings and lands is not levied ~~at — per cent.~~
4. Tax on vehicles and animals is levied at ~~@ Rs. 4 per annum~~ full the maximum rates.
5. Tax on carts, &c., is levied at Rs. 3 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. No. 1165 dt 22-11-86, 403 dt 10-4-89, 161 Mu dt 28-1-90 No. 1840 Mu dt 5-12-90, 261 Mu, Mis dt 27-2-93 and 1093 Mu Mis dt 21-8-93.
8. The house-tax registers were last revised in the official year 94-95 and the land tax registers in the official year 94-95. (partly)
9. Total extent of land assessed is 276 acres + 33 Cents.
10. The mode of estimating the annual rental of houses and lands is as follows:—
(1) The annual rental of house is estimated on the probable amount realized if they are not actually kept on rent, importance being given to the locality and materials.
(2) For assessed Lands the value of gross produce will be estimated after deducting expenses &c.
For vacant lands 3 pies is charged for 80 square yards.

Statement II.

Expenditure from the Municipal Fund of the Town of Cuddalore for the official year 1894-95.

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	1894-95. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
GRANT I—(*Public Works*)—									
1. New Works—									
a. Communications	118	15	-				220	-	-
b. Buildings	1277	7	9				1900	-	-
c. Drainage									
d. Water-supply									
e. Miscellaneous public improvements				1396	6	9			
2. Repairs—									
a. Communications	1469	9	11				1550	-	-
b. Buildings	85	8	9				60	-	-
c. Drainage—									
i. Repairs to works ..									
ii. Establishment for flushing drains, &c.	120	-	-				120	-	-
d. Water-supply—									
i. Repairs to works, machinery, &c.	59	15	7				60	-	-
ii. Establishment	300	5	-				300	-	-
iii. Contingencies	-	5	-						
e. Miscellaneous public improvements				2035	12	3			
3. Establishment	131	-	-	131	-	-	130	-	-
4. Tools and Plant and other stores.	10	-	-	10	-	-	10	-	-
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 ..				3573	3	-	4350	-	-
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.	1894-95. Detail of Minor Heads. RS.	A.	P.	1894-95. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
Brought forward ..									
GRANT II—(*Education*)—cont.									
ii On Salary-Results System—									
a. Fixed Payments	1796 / ~~1813~~	13 / ~~5~~	11 / ~~11~~				1830	-	-
b. Results Grants	493	2	-				250	-	-
c. Contingencies	473 / ~~456~~	1 / ~~9~~	3 / ~~3~~	2763	1	2	460	-	-
3. Salary Grants									
4. Results Grants	65	8	-	65	8	-	150	-	-
5. Combined Grants—									
a. Fixed payments									
b. Results Grants									
6. Inspection—									
a. Contributions to Local Boards ..									
b. Municipal Inspectors—									
i. Establishment	60	-	-				60	-	-
ii. Cotingencies	"	15	6	60	15	6	-	-	-
7. Miscellaneous—									
a. Building, furniture, &c., grants.									
b. Common gymnasium—									
i. Establishment									
ii. Contingencies									
c. Other items									
Total, Grant II ..				2889	8	8	2750	-	-
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	792	7	-				790	-	-
b. Medicines and Supplies ..	227	4	3				170	-	-
c. Diet of Patients	-	-	-				-	-	-
d. Sundries and Contingencies ..	166	13	-				160	-	-
e. Contributions to Local Boards ..				1186	8	3			
Carried over ..				1186	8	3	1120	-	-

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	1894-95. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
Brought forward ..				1186	8	3	1120	-	-
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* Contributions to Provincial Funds for—									
i. Medical College	72	-	-				15	-	-
ii. Sanitary Inspection ..	46	-	-				40	-	-
iii. Medical reserve staff ..	7	-	-				10	-	-
iv. Cutlers' Establishment ..	-	-	-	125	-	-	5	-	-
b. Contributions to Local Boards, &c., for—									
i. Medical Schools									
ii. Reserve staff									
c. Other Contributions ..									
3. Vaccination—									
a. Establishment	119	-	-				120	-	-
b. Contingencies	136	7	9				140	-	-
c. Contributions to Local Boards ..				255	7	9			
4. Registration of Births and Deaths—									
a. Establishment	120	-	-				120	-	-
b. Contingencies	8	15	7	128	15	7	-	-	-
5. Conservancy, Road cleaning and Road watering—									
a i. Establishment	2299 / ~~2302~~	19 / ~~6~~	6 / ~~6~~				2310	-	-
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	510	1	2				500	-	-
b Private scavenging—									
i. Establishment	125	-	-				130	-	-
ii. Contingencies, such as cost of scavenging carts, &c. ..									
c. Cholera charges	-	-	-				50	-	-
d. Contingencies	~~2~~	~~12~~	~~-~~				-	-	-
e. Fairs & Festivals	10	8	"				10	-	-
				2947	15	8			
Total, Grant III ..				4643	15	3	4570	-	-

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	418	11	11				420	-	-
b. Contingencies	468	8	3	887	4	2	400	-	-
2. i. MARKETS—									
a. Establishment	47	15	6				60	-	-
b. Contingencies	9	10	8	57	10	2	-	-	-
ii SLAUGHTER-HOUSE—									
a. Establishment	30	-	-				30	-	-
b. Contingencies				30	-	-			
3. CHOULTRIES—									
a. Establishment									
b. Contingencies									
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment									
b. Contingencies									
5. AVENUES—									
a. Establishment	81	15	4				90	-	-
b. Contingencies	-	6	-	82	5	4	-	-	-
6. PUBLIC GARDEN—									
a. Establishment	54	-	-				70	-	-
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..	13	15	6	67	15	6	-	-	-
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 ..				1125	3	2	1070	-	-

(b) Fees for numbering carts 26-10-1
Land assessment 8-10-9
Rent of cart stand 20-0-0
Law charge &c 13-2-6
68-7-4
65-12-10

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				1125	3	2	1070	-	-
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. OTHER CHARGES—*cont.*									
ii. Rewards for destruction of wild animals and snakes	34	7	0						
iii. Printing	581	1	10				500	-	-
iv. Compensation for lands ..									
v. Other items .. .. (b)	65	12	10	681	5	8			
Total Grant IV ..				1806	8	10	1570	-	-
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	878	8	-				580	-	-
ii. Inspection	240	-	-				240	-	-
b. Collection of Municipal Taxes—									
i. Establishment	256	12	-				250	-	-
ii. Purchase of account books, paper, money boxes, repair to out-posts, &c. ..	142	-	3				150	-	-
c. Collection of Tolls—									
i. Establishment									
ii. Contingencies									
d. Office contingencies other than (*b*) (ii)	132	-	6				130	-	-
e. Contributions for Central office and Audit establishments ..	70	-	-	1719	4	9	70	-	-
Total, Grant V ..				1719	4	9	1720	-	-
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.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
Advances recoverable—									
a. Permanent									
b. Others									
Refunds of other than current collections .	/	-	-						
Discount									
Pensions and gratuities									
Investments—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank				/	-	-			
Total Expenditure ..				14633	8	6	14960	-	-
Balances—									
a. Municipal Fund				-111	/	/	240	-	-
b. Endowments									
c. Water-tax Fund									
Grand Total ..				14522	7	5	15200	-	-

Carried over ..

Note to Statement II.

Position of the Municipality of Gudiyatam *on 31st March 1895.*

Liabilities.	RS.	A.	P.	Assets.	RS.	A.	P.
Balance of Loans	-	-	-	Municipal Balance .. Cash	-111	/	/
Deposits to be adjusted ..	1073	8	3	Municipal Balance .. Securities ..	.	-	-
Other Liabilities (in detail) ..	-	-	-	Deposit Balance .. Cash	1073	8	3
				Deposit Balance .. Securities ..	.	-	-
				Sinking Fund of loans	.	-	-
				Funded Capital of endowed institutions, Hospitals, &c. (School).	60	13	-
				Total ..	1023	4	2
				Value of Premises, &c.	12585	10	5
				Do. of Tools and plant	250	-	-
				Do. of Live stock	-	-	-
				Do. of Furniture	150/	1	-
				Arrears of taxes, &c. .. ×	2584	3 8 2 2	
				Other assets (in detail)	-	-	-
				Total ..	16920	3 12	7
				Claims—			
				Advances Recoverable—			
				Permanent advance	-	-	-
				Advances for works, &c. ..	/	/	-
				Total ..	/	/	-
Total ..	1073	8	3	Grand Total ..	17945 4	2 8	9 9

× Vide remarks in Statement IV-A. (a)

STATEMENT III.—*Municipality of* Cudiyatam Abstract of Deposits Account for the year 1894-95.

	Rs.	A.	P.
Balance brought forward ..	1041	10	3
1. Deposits by Appellants	1554	2	11
2. Do. by Renters	759	-	-
3. Do. by Contractors	156	-	-
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 Excess. collections ..	2	14	3
Total Receipts ..	2472	1	2
Grand Total ..	3513	11	5

	Rs.	A.	P.
1. Credited to Municipal Funds	2292	14	1
2. Returned to Appellants	73	7	5
3. Do. to Renters	-	-	-
4. Do. to Contractors	71	8	-
5. Do. to Municipal Servants	-	-	-
6. Do. to Parties	~~2~~	~~5~~	~~8~~
7. Paid to Claimants	2	5	8
Total ..	2440	3	2
Balance ..	1073	8	3
Grand Total ..	3513	11	5

Details of Balance.

	No. of items.	Year.	No. of items.	Year.	No. of items.	Year.	No. of items.	Year.	No. of items.	Year.	No. of items.	Year. 93-94	No. of items.	Year. 94-95	Total. No. of items.	Total. 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 ..													16	7 4 -	16	7 4 -	
Renters do. ..													5	759 - -	5	759 - -	
Contractors' do. ..											1	200 0 0	2	106 - -	3	306 - -	
Municipal Servants' do. ..														- - -		- - -	
Deposits for Work ..														- - -		- - -	
Miscellaneous Deposits, viz.													3	1 4 3	3	1 4 3	
Total ..											1	200 0 0	26	873 8 3	27	1073 8 3	

Statement IV-A.—*Municipality of* Cudiyatam Demand, Collection and Balance Statement for the year 1894-95.

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.	4373 - -	598 - -	3775 - -	3067 8 -	- - -	17 - -	690 8 -
2. ,, on buildings	3864 5 -	68 14 -	3795 7 -	2691 - -	- - -	- 8 -	1103 15 -
3. ,, on lands	~~458 7 10 5~~ (a)	53 5 10	404 ~~14~~ 7 (a)	102 8 -	- - -	- - -	~~302 1 12 7~~ 302 1 7
4. Water-tax on buildings and lands	. . .	. . .	. . .	. . .	. . .	. . .	. . .
5. Tolls (gross receipts)	2510 - -	- - -	2510 - -	2510 - -	. . .	- - -	. . .
6. Market rents	1816 - -	- - -	1816 - -	1816 - - X	- - -	- - -	. . .
7. Slaughter-house fees	310 - -	- - -	310 - -	310 - - X	- - -	- - -	. . .
8. Rent of cart-stands	52 - -	- - -	52 - -	52 - - X	. . .	- - -	. . .
9. Private scavenging fees	79 2 -	- - -	79 2 -	17 7 -	- - -	- - -	61 11 -
10. License fees (f)	38 - -	3 . .	35 - -	20 12 - f	. . .	- - -	14 4 -
11. Vehicles	152 - -	- - -	152 - -	128 - -	4 - -	- - -	20 - -
12. Animals	695 12 -	6 - -	689 12 -	542 4 -	3 8 -	- - -	144 - -
13.							2336 2 7
14.							

(a) Erroneous excess demand now reduced.
(f) Excluding marriage pandal fees Rs. 8-1-9
X Excluding Rs. 9-13-11 fines and interests collected under Market
Do. 0-4-4 — Do. — Do. — Slaughter house
Do. 0-1-2 — Do. — Do. — Cart-Stand

Statement IV-B.—*Municipality of* Cuddapah Demand, Collection and Balance Statement for the year 1894-95.—*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.	255 11 -	441 - -	696 11 -	398 11 4	- - -	190 7 -	107 8 8	1890-91 to 1893-94
2. „ on buildings	80 14 9	647 8 6	728 7 3	696 9 6	- - -	24 6 6	7 7 3	—do—
3. „ on lands	105 10 3	292 3 4	397 13 7	313 14 1	- - -	26 4 4	57 11 2	1886-87 to 1893-94
4. Water-tax on buildings and lands ..								
5. Tolls								
6. Market rents								
7. Slaughter-house fees								
8. Rent of cart-stands								
9 Private scavenging fees	83 1 -	82 2 -	165 3 -	51 6 -	- - -	65 1 -	48 12 -	1892-93 to 1893-94.
10. License fees	37 4 -	27 - -	64 4 -	53 - -	- - -	8 - -	3 4 -	1890-91 to 1893-94
11. Vehicles	24 - -	16 - -	40 - -	6 - -	- - -	34 - -	- - -	
12. Animals	232 6 3	253 - -	485 6 3	322 10 6 *	- - -	140 1 3	22 10 6	1887-88 to 1893-94
13.								
14.							247 5 7	

* This excludes Rs. 3-0-0 Collected under Cart Animals.

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

		RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	..	81	6	6
(2) Amount advanced during the year	..	103	-	-
	Total ..	184	6	6
(3) Amount adjusted during the year—				
(*a*) On account of advances made during the year	..	103	-	-
(*b*) Do. previous years (Sprinkler fees from the account during 1894-95 by the Council) ..	..	80	5	6
Total amount outstanding at the end of the year* ..	..	1	1	-
	Total ..	184	6	6

* *Details of Balance.*

1893-94. Pursen fees .. .. Rs. 1-1-0

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Statement I				
Receipt				
4. g. IV. Fees for extract from Birth and Death Registers..	- - -	2 - -	+ 2 - -	
V. Copying fees ..	3 8 -	- - -	- 3 8 -	(1) Error in classification
6. Miscellaneous				
6. IV. Other items ..	29 4 10	30 12 10	+ 1 8 -	
Charges				
Grant II				
2. Municipal Schools				
ii On Salary Result System				
a. Fixed Payments	1813 5 11	1796 13 11	- 16 8 -	(2) Travelling allowance of School Master erroneously debited to "Fixed Payments" instead of to "Contingencies"
C. Contingencies	456 9 3	473 1 3	+ 16 8 -	
Grant III				
5. a. i Establishment	2302 6 6	2299 10 6	- 2 12 -	(3) Erroneous classification being travelling allowance of Sanitary Inspector.
d. Contingencies	- - -	2 12 -	+ 2 12 -	
Grant IV				
9. Other Charges				
iii Printing	578 7 4	581 1 10	+ 2 10 6	(4) Error in classification
v. Other items	68 7 4	65 12 10	- 2 10 6	
Statement III - Deposits.				
Charges				
6. Returned to Parties	2 5 8	- - -	- 2 5 8	(5) Error in classification.
7. Paid to Claimants	- - -	2 5 8	+ 2 5 8	

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.

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.

CURRENT No. 1418 Emg

DATED 24.9.95

LOCAL FUND (1895) DEPARTMENT.

Enclosure to No 4780

Forwarded to the Chairman

Collector 25/9

DESPATCHED. 28 SEP. 95

COLLECTOR'S OFFICE 24 SEP 95 NORTH ARCOT

From

THE ACCOUNTANT-GENERAL,

Madras,

To

THE CHIEF SECRETARY TO GOVERNMENT,
LOCAL AND MUNICIPAL DEPARTMENT,
FORT ST. GEORGE, THROUGH THE
CHAIRMAN, MUNICIPAL COUNCIL,
Gudiyatam AND THE COLLECTOR OF
North Arcot

No. L.S.D. 293

Dated 23 September 1895.
Received

2
3199 XX/95.
No.

Subject.

Forwarding report on the Audit of the accounts of the Gudiyatam Municipality for the year 1894-95.

Extract from the Minutes of Proceedings of the Municipal Council, Gudiyatam, passed at their meeting held on the 10th October 1895.

Present

M. R. Ry. M. Subrayalu Chetty Garu
" Ranga Ghoundar Avergal
" Hanumantha Rao Garu
" G. Abboy Chettyar Avergal
" C.V. Subba Rao Garu
" S. Venkatraya Chettyar Avergal
Shik Imam Sahib.

II Read Audit notes on the accounts of this Municipality for 1894-95, with Statement.

Read also draft replies to audit notes.

The draft replies are approved, and the various instructions given, and the suggestions made, will be attended to, as far as practicable.

(Signed) M. Subrayalu Chetty
Chairman

(True Copy)

Office of the Municipal Council, Gudiyatam 12th October 1895

M. Subrayalu Chetty
Chairman

No. 478

OFFICE OF MUNICIPAL COUNCIL,

Gudiyatam, 11th October 1895.

Local & Municipal Dept.
CURRENT No. 3199 M.

FROM

M. SUBRAYALU CHETTY GARU,

Chairman, Municipal Council,

Gudiyatam.

To,

The Chief Secretary to Government
Fort Saint George

Thro.

The Divisional Officer.

Sir,

I have the honor to forward the Audit Statement for 1894-95, with the resolution of the Council thereon.

I have the honor to be,
Sir,
your most obedient servant

M Subrayalu Chetty
Chairman

3199 M/95

1549 Emg

21

MUNICIPAL DEPARTMENT. Dept.

CURRENT No. 3199 M.

From

M. SUBRAYALU CHETTY GARU,

Chairman, Municipal Council,

Cuddalore.

To

THE CHIEF SECRETARY TO GOVERNMENT,

Local & Municipal Department,

Fort St. George.

Through the Divisional Officer.

DATED 11th October 1895
DESPATCHED 13 "
RECEIVED.

No. 478

Enclosures (1 Statement in separate packet post)

Subject.

Forwarding the Audit Statement on the accounts of the Cuddalore Municipality for 1894-95.

Cur No. 4075 895

Forwarded.

Acting Collector

30/10

For Collector

22/10

Order No. 1818 Mmis. 1-11-95

Recorded.

V.R. 30/10/95

Dept. 2/11/95

To H. accountant. general

29/10. a/30/10/95

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

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

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.