[L. & M. D,000-8-8-06.]

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 884 m

DATED 27th May 1895.

[Despatch Abstract.]

Accounts.

Recording, with remarks, report on the audit of the----of the Gudiyattam Municipality for the year 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.

INDEXED.

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.
G.O., DATED 27. 5. 95
No. 884

When given for copying.

[Despatch Abstract.]

Accounts

Rendering, with remarks, report on the audit of the — of the Godiyattam Township for the year 1893-94

7

60

BACK PAPER, No. OF 189 .

FURTHER PAPER, No. OF 189 .

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.
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Copied by

Examined by

Local & Municipal Dept.

Municipal Department.

CURRENT No. 1849 m

From P. KRISTNAMACHARRY, Rao Sahib,
Chairman, Municipal Council,
Gudiyatam.

CURRENT No. 691 Dated 1-5-95

To THE CHIEF SECRETARY TO GOVT.,
Local and Municipal Department,
Fort St. George.

(Through the Divisional Officer.)

COLLECTOR'S OFFICE NORTH ARCOT 30 APR 95

Dated 17 April
Despatched
Received 18 "

1895.

COLLECTORATE 22 APR 95 DIVISION ARCOT No. 179.

ENCLOSURES. 1

SUBJECT.

Submitting the report of the Municipal Council on the Audit of Gudiyatam Municipality accounts for 1893-94

GOVT. CHIEF SECRETARY 16 MAY 1895 GOVERNMENT OF MADRAS

Read order 1-5-95

Recorded.

2. The audit report should have been laid before the Municipal Council and a copy of its resolution thereon submitted to Government.

22/5/95

To,
The Chairman M.C. Gudiyatam
" Accountant General.
Dept. 31/5/95

22/5. Arr/5

No. 179

OFFICE OF MUNICIPAL COUNCIL,
Gudiyatam, 17 April 1895.

CURRENT No. 447/M

From M. Subramaloo Chetty Garoo
Dr. KRISTNAMACHARRY, RAO SAHEB,
Chairman, Municipal Council,
Gudiyatam.

To,
The Chief Secretary to Government
Fort Saint George
Through The Sub Collector
Vellore.

Sir,

I have the honor to forward the report on the Audit of the Gudiyatam Municipal accounts for 1893-94.

I have the honor to be
Sir
Your most obedient Servant

M. Subramaloo Chetty
Chairman

Local Fund (1895) Department
CURRENT No. 525 Emg
DATED 26-3-95

From
The Accountant-General,
Madras,

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

Forwarded to the Chairman Gudiyatam Municipality
Collector
26/3

No. A-7D/719

Dated 22nd March 1895
Received

Subject

Report on the Audit of the Gudiyatam Municipal accounts for 1893-94.

1/1644 Mar 1895

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.

Local Fund (1895) Department

CURRENT No. 525 Eng

DATED 26-3-95

From

The Accountant-General,

Madras.

To

The Chief Secretary to Government,

Local and Municipal Department,

Fort Saint George,

through the Chairman, Municipal Council,

Gudyatam,

and the Collector of

North Arcot

Forwarded to the Chairman Gudiatam Municipality.

Collector

mw 28.3.95

NR 26/3.

No. X-7.D 719

Dated 22nd
Received } March 1895

Subject

Report on the Audit of the Gudyatam Municipal Account for 1893-94.

1/4/mar/95

STATEMENT VI.

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Receipts				
7 Extraordinary and Debt.				
6 Loans.				
1 Transfer from Deposit balance	744 7 6		-744 7 6	altered with reference to official memorandum d 27.6.94 no 506 regarding the appropriation of deposit balance to meet municipal expenditure.

Statement IV-A—*Municipality of* Gudiyatam 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.	3263 - -	147 - -	3116 - -	2675 - -	- - -	- - -	441 - -
2. ,, on buildings	3434 10 -	1 4 -	3433 6 -	2785 13 6	- - -	- - -	647 8 6
3. ,, on lands	455 15 11	10 10 -	445 5 11	153 2 7	- - -	- - -	292 3 4
4. Water-tax on buildings and lands	- - -	- - -	- - -	- - -	- - -	- - -	- - -
5. Tolls (gross receipts)	2800 - -	- - -	2800 - -	2800 - - β	- - -	- - -	- - -
6. Market rents	1752 - -	- - -	1752 - -	1752 - - β	- - -	- - -	- - -
7. Slaughter-house fees	211 - -	- - -	211 - -	211 - -	- - -	- - -	- - -
8. Rent of cart-stands	90 - -	- - -	90 - -	90 - - β	- - -	- - -	- - -
9. Private scavenging fees	112 8 -	- - -	112 8 -	30 6 -	- - -	- - -	82 2 -
10. Licence fees.	α 34 8 -	- - -	34 8 -	7 8 -	- - -	- - -	27 - -
11. Vehicles.	124 - -	- - -	124 - -	108 - -	- - -	- - -	16 - -
12. Animals.	836 - -	6 - -	830 - -	577 - -	- - -	- - -	253 - -
13.							
14.							

α Excluding marriage pandal fees Rs 18-9-1

β Excluding Rs 10-0-6 being interest collected for late payment

Statement IV-B.—*Municipality of* Sudiyalam
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.	
1. Tax on Arts, &c.	244	6	6	279	-	-	523	6	6	255	11	6	12	-	-	-	-	-	255	11	-	1887-88 to 1892-93.
2. ,, on Buildings	147	2	-	390	5	-	537	7	-	453	5	3	3	-	-	-	-	-	80	14	9	1890-91 to 1892-93
3. ,, on Lands	98	2	1	104	5	-	202	7	1	96	12	10	-	-	-	-	-	-	105	10	3	1886-87 to 1892-93.
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	48	9	-	58	14	-	107	7	-	24	6	-	-	-	-	-	-	-	83	1	-	1890-91 to 1892-93
10. Licence fees. β	18	-	-	25	8	-	43	8	-	6	4	-	-	-	-	-	-	-	37	4	-	Do.
11. Tax on Vehicles.	-	-	-	34	-	-	34	-	-	6	-	-	4	-	-	-	-	-	24	-	-	1892-93.
12. Animals.	203	8	-	132	-	-	335	8	-	100	1	9 φ	3	-	-	-	-	-	232	6	3	1887-88 to 1892-93
13.																						
14.																						

β excluding marriage/pound-al fees.
φ excluding Rupee one in the cash collection Register.

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

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	163	11	3
(2) Amount advanced during the year	113	1	-
Total ..	276	12	3
(3) Amount adjusted during the year—			
(a) On account of advances made during the year	112	-	-
(b) Do. previous years	83	5	9
Total amount outstanding at the end of the year * ..	81	6	6
Total ..	276	12	3

Details of Balance.

Process Fees
1889-90. Rs 3.11.6
1890-91 Rs 17.6.0
1891-92 Rs 44.10.0
1892-93. Rs 14.10.0
1893-94 Rs 1.1.0
81.6.6

Statement VI.

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Receipts				
7 Extraordinary and Debt.				
6 Loans.				
i From [illegible] &				
Deposit balance.	744 7 6	- - -	-744 7 6	altered with reference to official memorandum d 27.6.94 No 506 regarding the appropriation of deposit balance to meet municipal expenditure.

Statement III.—*Municipality of Guruvayur*

Abstract of Deposits Account for the year 1893-94.

	Rs.	A.	P.
Balance brought forward ..	1175	15	-
1. Deposits by Appellants	538	5	5
2. Do. by Renters	1179	10	8
3. Do. by Contractors	32	-	-
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	2	4	3
7 Stock payments of District Board for 93-94.	-	11	8
Total Receipts ..	1753	-	-
Grand Total ..	2928	15	-

Details of Balance.

	No. of items.	Year.	Rs.	A.	P.	No. of items.	Year.	Rs.	A.	P.	No. of items.	Year.	Rs.	A.	P.	Remarks.
		91-92					92-93					93-94				
Appellants' Deposits ..	1	28-	244	17	5-	7		5	1	-	253		26	10	-	
Renters' do. ..						8		781	5	4	8		781	5	4	
Contractors' do. ..						1		32	-	-	2		232	-	-	
Municipal Servants' do. ..																
Deposits for Work ..																
Miscellaneous Deposits, viz.	1	7-				4		1	3	11	5		1	10	11	
Total ..	2	15-	245	17	5-	20		919	10	3	268		1040	13	3	

Details of Balance.

	No. of items.	Year.	Rs.	A.	P.	No. of items.	Year.	Rs.	A.	P.	No. of items.	Year.	Rs.	A.	P.	Remarks.
												90-91				
Appellants' Deposits ..											1	12-				
Renters' do. ..																
Contractors' do. ..																
Municipal Servants' do. ..																
Deposits for Work ..																
Miscellaneous Deposits, viz.																
Total ..											1	12-				

Note to Statement II.

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

Liabilities.

	Rs.	A.	P.
Balance of Loans	~~744~~	~~7~~	~~6~~
Deposits to be adjusted ..	1041	10	3
Other Liabilities (in detail) ..			
	~~1786~~	~~1~~	~~9~~
Total ..	1041	10	3

Assets.

		Rs.	A.	P.
Municipal Balance ..	Cash	~~744~~	~~7~~	~~6~~
	Securities ..	-	-	-
Deposit Balance ..	Cash	1041	10	3
	Securities ..	-	-	-
Sinking Fund of loans		-	-	-
Funded Capital of endowed institutions, Hospitals, &c. .. (school) ..		60	13	-
		~~357~~	~~15~~	~~9~~
Total ..		~~1402~~	~~7~~	~~3~~
Value of Premises, &c.		11308	2	8
Do. of Tools and plant		250	-	-
Do. of Live stock		-	-	-
Do. of Furniture		1071	1	-
Arrears of taxes, &c.		2577	13	1
Other assets (in detail)		× 1	13	6
× sale proceeds of old material.				
Total ..		15208	14	3
Claims—				
Advances Recoverable—				
Permanent advance		-	-	-
Advances for works, &c. ..		81	6	6
Total ..		81	6	6
Grand Total ..		~~16392~~ 15648	12	-

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 ..									
Advances recoverable—									
a. Permanent	-	-	-				-	-	-
b. Others	1	1	-				-	-	-
Refunds of other than current collections ..	6	-	-				-	-	-
Discount	-	-	-				-	-	-
Pensions and gratuities	-	-	-				-	-	-
Investments—									
a. In Government securities for purposes other than Sinking Fund	-	-	-				-	-	-
b. In Savings Bank	-	-	-	7	1	-	-	-	-
Total Expenditure ..				15275	10	8	15070	-	-
Balances—				~~744~~	~~7~~	~~6~~			
a. Municipal Fund							340	-	-
b. Endowments									
c. Water-tax Fund									
Grand Total ..				14,531 ~~15275~~	3 ~~10~~	2 ~~8~~	15410	-	-

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 ..				1161	12	9	1070	.	.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. OTHER CHARGES—*cont.*									
ii. Rewards for destruction of wild animals and snakes, Cargo Ship	26	6	.						
iii. Printing	394	3	10						
iv. Compensation for lands ..	.	.	.				380	.	.
v. Other items	58	10	9	479	4	7			
Total, Grant IV ..				1641	1	4	1450	.	.
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	844	14	10				850	.	.
ii. Inspection	70	10	8				70	.	.
b. Collection of Municipal Taxes—									
i. Establishment	230	13	8				240	.	.
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	126	14	4				120	.	.
c. Collection of Tolls—									
i. Establishment	-	-	.				-	-	.
ii. Contingencies	-	-	-				-	-	.
d. Office contingencies other than (*b*) (ii)	177	6	7				200	.	.
e. Contributions for Central office and Audit establishments ..	81	-	-	1531	12	1	80	.	.
Total, Grant V ..				1531	12	1	1560	.	.
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			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	469	5	3				470	.	.
b. Contingencies	459	6	2	928	11	5	350	.	.
2. i. MARKETS—									
a. Establishment	47	13	9				50	.	.
b. Contingencies	14	7	10	62	5	7	20	.	.
ii. SLAUGHTER-HOUSE—									
a. Establishment	29	11	3				30	.	.
b. Contingencies	1	14	-	31	9	3	-	.	.
3. CHOULTRIES—									
a. Establishment									
b. Contingencies									
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment									
b. Contingencies									
5. AVENUES—									
a. Establishment	83	-	9				85	.	.
b. Contingencies	.	5	6	83	6	3	5	.	.
6. PUBLIC GARDEN—									
a. Establishment	54	-	.				55	-	-
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	1	12	3	55	12	3	5	-	-
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 ..				1161	12	9	1070	.	.

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 ..				1620	13	7	1590	-	-
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..	24	-	-				15	-	-
ii. Sanitary Inspection ..	46	-	-				40	-	-
iii. Medical Reserve staff ..	8	-	-				10	-	-
iv. Cutlers' Establishment ..	1	-	-	79	-	-	5	-	-
b. CONTRIBUTIONS TO LOCAL BOARDS &C., FOR—									
i. Medical Schools ..									
ii. Reserve staff									
c. OTHER CONTRIBUTIONS									
3. VACCINATION—									
a. Establishment	118	8	-				120	-	-
b. Contingencies	156	8	7				150	-	-
c. Contributions to Local Boards ..	-	-	-	275	-	7	-	-	-
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment	119	4	-				120	-	-
b. Contingencies	2	5	-	121	9	-	-	-	-
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—									
a i. Establishment	2204	6	2				2210	-	-
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	678	4	6				680	-	-
b. Private scavenging—									
i. Establishment	180	-	-				180	-	-
ii. Contingencies, such as cost of scavenging carts, &c. ..	39	2	11				40	-	-
c. Cholera charges	395	12	-				320	-	-
d. Contingencies (Fairs & festivals)	18	9	10	3516	3	5	10	-	-
Total, Grant III ..				5612	10	7	5490	-	-

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 ..									
GRANT II—(*Education*)—cont.									
ii. On Salary-Results System—									
a. Fixed Payments	1583	3	8				1600	-	-
b. Results Grants	235	10	5				200	-	-
c. Contingencies	171	6	6	1990	4	7	200	-	-
3. SALARY GRANTS	-	-	-				-	-	-
4. RESULTS GRANTS	290	8	-	290	8	-	200	-	-
5. COMBINED GRANTS—									
a. Fixed Payments									
b. Results Grants									
6. INSPECTION—									
a. Contributions to Local Boards ..									
b. Municipal Inspectors—									
i. Establishment	60	-	-				60	-	-
ii. Contingencies	-	2	6	60	2	6	-	-	-
7. MISCELLANEOUS—									
a. Building, furniture, &c., grants ..									
b. Common gymnasium—									
i. Establishment									
ii. Contingencies									
c. Other items									
Total, Grant II ..				2340	15	1	2260	-	-
GRANT III—(*Sanitation and Medical Services.*)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	841	7	8				840	-	-
b. Medicines and Supplies	605	4	-				600	-	-
c. Diet of Patients	-	-	-				-	-	-
d. Sundries and Contingencies ..	174	1	11				150	-	-
e. Contributions to Local Boards ..	-	-	-	1620	13	7	-	-	-
Carried forward ..				1620	13	7	1590	-	-

Statement II.

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

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 I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications	685	-	-				690	-	-
b. Buildings	1788	14	8				1800	-	-
c. Drainage	-	-	-				-	-	-
d. Water-supply	-	-	-				-	-	-
e. Miscellaneous public improvements	-	-	-	2473	14	8	-	-	-
2. REPAIRS—									
a. Communications	845	13	7				1000	-	-
b. Buildings	159	13	8				150	-	-
c. Drainage—									
i. Repairs to works ..	-	-	-				-	-	-
ii. Establishment for flushing drains, &c.	119	13	9				120	-	-
d. Water-supply—									
i. Repairs to works, machinery, &c.	4	2	6				-	-	-
ii. Establishment	416	10	11				420	-	-
iii. Contingencies	-	-	-				-	-	-
e. Miscellaneous public improvements.	-	-	-	1546	6	5	-	-	-
3. ESTABLISHMENT	120	-	-	120	-	-	120	-	-
4. TOOLS AND PLANT AND OTHER STORES.	1	13	6	1	13	6	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 ..				4142	2	7	4310	-	-
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 forward ..									
Total, Grant III ..				5612	10	7	5490	-	-

Statement I—*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 ..				14123	4	4	14980	-	-
7. EXTRAORDINARY AND DEBT—									
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.	-	-	-				-	-	-
b. Loans—									
i. From ~~Government~~ deficit balance ..	744	7	6				-	-	-
ii. In the market from private individuals	-	-	-				-	-	-
c. Realizations of Sinking fund for repayment of loans.	-	-	-				-	-	-
d. Advances—									
i. Permanent	15	-	-	83	5	9	15	-	-
ii. Others	68	5	9	~~827~~	~~13~~	~~3~~	85	-	-
				206	10	1			
Total Receipts ..				14 ~~957~~	1	7	15080	-	-
Add opening balance ..				324	9	1	330	-	-
Grand Total ..				14 631	3	2			
				~~15278~~	10	8	15410	-	-

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

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 5 per cent. and tax on lands at ~~5~~ per cent. of ~~rent value.~~ gross income. annas 0-0-3 for every 80 square yards of unoccupied land.
3. Water-tax on buildings and lands is levied at - per cent.
4. Tax on vehicles and animals is levied at 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 d 22 Nov. 86. No 403 d 10 April 89; 457 M d 28.1.90 No 1840 and 5 Dec 90; No 261 M. misc d 27 July 93 & No 1098 M. misc d 21 August 93.
8. The house-tax registers were last revised in the official year 93-94 and the land tax registers in the official year. 93-94
9. Total extent of land assessed is 276 acres ~~and~~ Partly 33 cents.
10. The mode of estimating the annual rental of houses and lands is as follows:—(1) The annual rental of houses estimated at the probable amount realized if they are not actually let on rent, importance being given to locality and materials.
(2) For arecanut lands the value of the gross produce will be estimated after deducting expenses.
For vacant lands a fair is allowed for 30 square yards.

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Judiyalam 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				324	9	1	330	.	.
b. Endowments									
c. Water-tax Fund									
Total ..				324	9	1	330	.	.
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	2930	11	6				3200	.	.
b. Tax on buildings (section 63) ..	3239	5	9				3440	.	.
c. Tax on lands (section 63) ..	249	15	5				400	.	.
d. Water-tax on buildings and lands (section 75)	.	.	.				.	.	.
e. Tax on vehicles with springs and palanquins (section 77) ..	114	.	.				120	.	.
f. Tax on animals (section 77) ..	678	1	9				750	.	.
g. Tax on carts and other vehicles without springs (section 85) ..	760	8	.				780	.	.
h. Tolls (section 91)—									
Gross receipts 2802.14.8									
Less Local Fund share 691.7.3	2111	7	5				2100	.	.
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				10084	1	10			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..									
Carried over ..				10084	1	10	10790	.	.

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 ..				10,084	1	10	10,790	-	-
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	-	-	-				-	-	-
ii. Rent of buildings ..	-	-	-				-	-	-
iii. Avenue receipts	176	1	6				200	-	-
iv. Fees from Travellers' Bungalows	-	-	-				-	-	-
b. i. Sale-proceeds of lands ..	-	-	-				-	-	-
ii. Produce of lands, gardens, &c.	18	10	-				20	-	-
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	38	12	3				60	-	-
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c.	100	-	-				100	-	-
d. i. Fees from educational institutions	730	8	9				800	-	-
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 ..	1,756	12	11				1,760	-	-
ii. ,, slaughter-houses.	211	-	-				210	-	-
g. Other fees	-	-	-				-	-	-
i. Distraint fees	8	15	-				30	-	-
ii. License fees	32	5	1				60	-	-
iii. Cartstand fees	92	4	9				90	-	-
iv. Fees for extracts from Birth and Death Registers ..	1	-	-				-	-	-
h. Fines under Municipal and other Acts	174	12	-				100	-	-
i. Interest on investments—									
i. General, including choultries	-	-	-				-	-	-
ii. Educational	-	-	-				-	-	-
iii. Medical	-	-	-				-	-	-
j. Premium on loans	-	-	-	3341	2	3	-	-	-
Carried forward ..				13,425	4	1	14,220	-	-

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 ..				13,425	4	1	14,220	-	-
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..	-	-	-				-	-	-
Buildings	-	-	-				-	-	-
Municipal Schools ..	2	10	-				-	-	-
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	-	-	-	582	10	-	-	-	-
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	54	12	-				120	-	-
ii. Other purposes	-	-	-						
b. Other items—									
i. Fishery rents	42	-	-						
ii. Refunds of Expenditure of previous year	6	8	-				60	-	-
iii. Fee for numbering carts, &c.	-	3	9						
iv Other items .	11	14	6	115	6	3			
Carried over ..				14,123	4	4	14,980	-	-

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 ..				14123	4	4	14980	-	-
7. EXTRAORDINARY AND DEBT—									
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.	-	-	-				-	-	-
b. Loans—	-	-	-				-	-	-
i. From ~~Government~~ deficit balance ..	~~744~~	~~7~~	~~6~~				-	-	-
ii. In the market from private individuals	-	-	-				-	-	-
c. Realizations of Sinking fund for repayment of loans.	-	-	-				-	-	-
d. Advances—									
i. Permanent	15	-	-	83	5	9	15	-	-
ii. Others	68	5	9	~~827~~	~~13~~	~~3~~	85	-	-
				206	10	1			
Total Receipts ..				14 ~~957~~	1	~~7~~	15080	-	-
Add opening balance ..				324	9	1	330	-	-
Grand Total ..				14531	3	2			
				~~15278~~	~~10~~	8	15410	-	-

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

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9. Total extent of land assessed is 276 acres ~~and~~ Partly 33 cents.
10. The mode of estimating the annual rental of houses and lands is as follows:—(1) The annual rental of houses is estimated on the probable amount realized if they are not actually let on rent, after taking into to locality and materials.
(2) For assessment to the value of the gross produce will be estimated after deducting cultivation expenses
For Vacant land the rate is assessed by 50 square yards.

L.7.D
719

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.

Fort saint George
Accountant General's office
22nd March 95.

Accountant General.

Audd

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

Dated 7th March 1895.

To

THE Accountant General

Madras.

SIR,

I have the honor to submit the following report on ~~my~~ the Municipal Auditor's recent audit of the accounts of the Gudiyatām 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. -744·7·6, 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 forwarded to ~~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.~~

Thanks

(Sd) D. J. Burbridge

Inspector of Local Fund Accounts.

Forwarded

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.
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