[L. & M. 9,000-8-5-96.]

Local & Munl. (189) Department.

MISCELLANEOUS.

G.O., No. 1129 /m

DATED 6th July 1895

[Despatch Abstract.]

Accounts.

Recording, with remarks, the report on the audit of the Madura Municipalities 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.

1896.

LOCAL AND MUNICIPAL DEPARTMENT.

FROM

THE CHAIRMAN,

MUNICIPAL COUNCIL,

MADURA.

1154/Genl 13-6-96

No.

ENCLOSURE. one 2 Da

Dated 12th June 1896.

Received 22 JUN. 96

No. 30.

SUBJECT.

Submitting the Audit Report on the Accounts of the Madura Municipality for the Official year 1894-95.

COLLR. OFFICE 13 JUN 96 MADURA

Encl. file

N. Dis No 1154/genl of 1896 d/ 19-6-96

Forwarded.

[illegible]

Collector

Madura / Collr's office

13/6

order. No 1129 Mmis d/ 6/7

Recorded.

2. It is to be regretted that there has been no improvement in the state of the municipal accounts, which is reported by the Inspector of Local Funds to have been unsatisfactory. Now that a new manager has been appointed, the Govt. trusts that no pains will be spared to set matters right in the current year.

29.6.96

1.7.96

3/7/96

Despd 10/7/96

To the Chairman, MC Madura
Accountant General

(Witherby

No. 30

Endorsement on the Audit Report of the Madura Municipality for the year 1894-95.

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

2. Detailed explanation have been furnished on the several points raised by the Auditor in his notes and forwarded to the Accountant-General.

3. The suggestions of the Auditor for the better keeping of the Accounts are noted for future guidance.

4. The discrepancies pointed out in the notes will be rectified at once.

5. As suggested by the Inspector of Local Fund Accounts in para 3 within, the Manager will be relieved of all out door duty so that he may devote his time fully to the "Conduct of the office work proper."

6. Remarks in paras 4 and 5 will receive the earliest attention of the Commr.

The

The System of keeping the accounts at the Water-works will be revised as per Sanitary Engineer's letter No. 1259 dated 23rd April 1896.

7 In conclusion it is hoped that the accounts from 1896-97 will be kept as carefully as possible.

8 A copy of the resolution of the Municipal Council passed on the report is submitted herewith.

Municipal Office
Madura 12th June 1896

[signature]
12 June
Chairman

[initials] 12/6

[initials] 12.6.

[initials]

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

Dated 17th January 1896.

To

THE Inspector of Local Fund Accounts,

Madras.

SIR,

I have the honor to submit the following report on my recent audit of the accounts of the Madura Municipality for the year 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. 9551 . 15 . 11, was in agreement with that appearing in the ~~Bank~~ / Treasury Pass Book allowing for outstanding cheques, and for deposits etc.

5. Statement VI explains the differences (shown in red ink in the other appended Statements) between the figures of these Statements and those of the Statements submitted by the Municipality with their Annual Report to Government ~~or~~

~~The audit having been conducted before the preparation of the Municipal Annual Report to Government, the figures contained in the accompanying Statements should agree exactly with those in the Statements that will accompany the Annual Report.~~

6. A note on all the discrepancies and defects noticed in the accounts has been placed in the hands of the Chairman.

7. The audit has been conducted according to the instructions contained in the Enclosure to Accountant-General's letter to Government No. $\frac{\text{L. F. D.}}{495}$, dated 19th February 1892, as modified by subsequent Government Orders.

~~8. Nothing was discovered important enough to call for immediate action on the part of Government, or~~

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

I have the honour to be
Sir,
Your most obedient Servant
(Sd.) P. Rajagopaula Mudaliar
Assistant Inspector of Local Fund Accts.

Forwarded to the Accountant-General.

The accounts of this Municipality have been in an unsatisfactory state for some years past, and little or no improvement is reported this year.

The Manager is said to be partly employed on work—such as the measurement of road material and works, the sale of avenue clippings on the road side etc- which has no proper connection with his office. He should be relieved of this, and left to devote the whole of his attention to the conduct of the office work proper, which urgently needs supervision.

The collection of the Municipal Revenue is reported to have been generally delayed and neglected. A similar remark applies to the adjustment of advances.

The accounts of the new waterworks have not yet been closed and the fuel and other store accounts maintained in connection with them were not satisfactorily kept or checked.

Camp: Kurnool,
30th January 1896.

(Signed) E. E. Pritchard
Inspector of Local Fund Accounts

No. L.F.A. 567

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

Accountant General's Office,
Fort Saint George,
9th March February 1896

J. Mannion
Offg Accountant-General.

STATEMENT I.

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

Heads of Account.	Actuals 1894-95. Detail of Minor Heads.			Actuals 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	1836	2	.				1750	.	.
b. Endowments	712	2	5				710	.	.
c. Water-tax Fund	42,802	11	6	45,350	15	11	42,800	.	.
Total ..				45,350	15	11	45260	.	.
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	111,79 80	8	.				13,500	.	.
b. Tax on buildings (section 63) ..	40726 29	2 6	.				43200	.	.
c. Tax on lands (section 63) ..	2,014	6	9				2,500	.	.
d. Water-tax on buildings and lands (section 75)	6,372	12	.				7,500	.	.
e. Tax on vehicles with springs and palanquins (section 77) ..	1,201	8	.				1,200	.	.
f. Tax on animals (section 77) ..	2,446	.	.				2,800	.	.
g. Tax on carts and other vehicles without springs (section 85) ..	2,266	.	.				2,400	.	.
h. Tolls (section 91)—									
Gross receipts 29632-5-9									
Less Local Fund share 9875-11-11.	19757 73	14 3	6 10				19,650	.	.
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				85,967 84	7 8	3 7			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..	110	.	.	110	.	.	200	.	.
Carried over ..				86,077 94	7 8	3 7	92,950	.	.

Statement I—*cont.*

Heads of Account.	Actuals 1894-95. Detail of Minor Heads.			Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	AS.	P.	RS.	A.	P.		A.	P.
Brought forward ..				86,077 94	7 8	7 3	92,950	.	.
4. Revenue derived from Municipal property and powers apart from taxation—									
a. i. Rent of lands	673	10	4				580	.	.
ii. Rent of buildings ..	1,012	2	3				990	.	.
iii. Avenue receipts	124	1	3				500	.	.
iv. Fees from Travellers' Bungalows	313	8	.				250	.	.
b. i. Sale-proceeds of lands ..	.	.	.						
ii. Produce of lands, gardens, &c.	91	2	4				90	.	.
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	1297	14	2				700	.	.
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	725	5	3				1000	.	.
d. i. Fees from educational institutions	34	10	6				30	.	.
ii. Other revenue from educational institutions ..	.	.	.				.	.	.
iii. Sale-proceeds of books in Municipal Book Depôt ..	23	15	10				40	.	.
e. i. Sale proceeds and composition fees of medicines ..	198	4	6				300	.	.
ii. Other Hospital receipts ..	.	.	.				40	.	.
f. i. Income from markets ..	7,489	1	7				7,500	.	.
ii. „ slaughter-houses.	1,398	2	1				1,410	.	.
g. Other fees									
i. Distraint fees	77	4	.				200	.	.
ii. License fees	2,150	13	8				1,800	.	.
iii. Cart-stand fees	654	15	7				1,090	.	.
iv. Fees for extracts from Birth and Death Registers ..	7	4	.				10	.	.
h. Fines under Municipal and other Acts	6560	4	5				5600	.	.
i. Interest on investments—									
i. General, including choultries									
ii. Educational									
iii. Medical	2,060	7	7				1,830	.	.
j. Premium on loans				24,892	15	4			
Carried over ..				110,970 87	6 7	11	116,910	.	.

Statement II—*cont.*

Heads of Account.	Actuals 1894-95. Detail of Minor Heads.			Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				110,970 87	7 6	11 7	116,910	.	.
5. Grants and Contributions—									
a. From Government—									
i Education—									
Normal stipends ..	224	1	2				210	.	.
Buildings	.	.	.				.	.	.
Municipal Schools ..	11	6	.				.	.	.
Other purposes ..									
ii. Medical									
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes ..	2,450	8	6				2,450	.	.
b. From Local Boards—									
i. Education									
ii. Medical	1,300	.	.				1,300	.	.
iii. Other purposes	200	.	.				200	.	.
c. Other grants and contributions—									
i. Education									
ii. Medical									
iii. Other purposes				4,185	15	8			
6. Miscellaneous—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	532	11	.				500	.	.
ii. Other purposes	65	2	1				20	.	.
b. Other items—									
i. Fishery rents	56	2	.				60	.	.
ii. Refunds of Expenditure of previous year	49	4	11				200	.	.
iii. Fee for numbering carts, &c.	77	15	6				150	.	.
iv. other items	21	15	3	803	2	9	80	.	.
Carried over ..				115,959 76	9 10	4	122,080	.	.

Statement II—*cont.*

Heads of Account.	Actuals 1894-95. Detail of Minor Heads.			Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				11,59,579	10	4	12,080	.	.
7. EXTRAORDINARY AND DEBT—									
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.	1089	3	10				3200	.	.
b. Loans—									
i. From Government ..									
ii. In the market from private individuals									
c. Realizations of Sinking fund for repayment of loans.	166	1	6				180	.	.
d. Advances—									
i. Permanent	400	.	.				400	.	.
ii. Others	16620	2	6	18275	7	10	21800	.	.
				52	-	10			
Total Receipts ..				1,34,235	2	2	1,47,860	-	-
Add opening balance ..				45350	15	11	45260	-	-
Grand Total ..				1,79,586	2	1	1,52,920	-	-

* 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 7½ per cent. and tax on lands at ~~annas~~ 7½ per cent. of rent value. ~~for every 96 square yards.~~
3. Water tax on buildings and lands is levied at 4 per cent.
4. Tax on vehicles and animals is levied at —— the maximum rates.
5. Tax on carts, &c., is levied at Rs. 2 per cart per annum.
6. Tolls are levied at ¾ the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. No. 1250 Rev. 6.11.88
8. The house-tax registers were last revised in the official year 1891-92 and the land tax registers in the official year 1891-92.
9. Total extent of land assessed is 1676 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 Madura. for the official year 1894-95.

Heads of Account.	Actuals 1894-95. Detail of Minor Heads.			Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications	167	3	2				1500	.	.
b. Buildings	480	.	1				2300	.	.
c. Drainage	1352	4	3				1560	.	.
d. Water-supply	58,421	4	10	60,420	12	4	63500	.	.
e. Miscellaneous public improvements									
2. REPAIRS—	8711	5	5						
a. Communications	~~8674~~	~~7~~	~~11~~				8600	.	.
b. Buildings	350	11	6				1000	.	.
c. Drainage—									
i. Repairs to works ..									
ii. Establishment for flushing drains, &c.	1821	10	.				1800	.	.
d. Water-supply—									
i. Repairs to works, machinery, &c.	28 5349	6 ~~10~~	8 ~~8~~				3900	.	.
ii. Establishment	5263	3	9				6500	.	.
iii. Contingencies	38 ~~2128~~	11 ~~6~~	8 ~~7~~	24,514 ~~24,088~~	1 ~~2~~	0 ~~5~~	8800	.	.
e. Miscellaneous public improvements									
3. ESTABLISHMENT	760	2	7	760	2	7	1080	.	.
4. TOOLS AND PLANT AND OTHER STORES.	252	4	8	252	4	8	300	.	.
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 ..				947 85,521	4 6	7 .	100840	.	.
GRANT II—(*Education*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards ..	1000	.	.				1000	.	.
b. Stipends to Normal students ..	439	15	11	1439	15	11	450	.	.
c. Seminal schools	.	.	.	.	.	.	120	.	.
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment									
b. Contingencies									
Carried over ..				1439	15	11	1570	.	.

Statement II—*cont.*

Heads of Account.	Actuals 1894-95. Detail of Minor Heads.			Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				1439	15	11	1570	.	.
GRANT II—(*Education*)—cont.									
ii On Salary-Results System—									
a. Fixed Payments	444	.	.				440	.	.
b. Results Grants	184	2	.				150	.	.
c. Contingencies	180	7	.	808	9	.	150	.	.
3. Salary Grants	2,961	8	9	2,961	8	9	2,500	.	.
4. Results Grants	3,774	8	3	3,774	8	3	3,880	.	.
5. Combined Grants—									
a. Fixed payments									
b. Results Grants									
6. Inspection—									
a. Contributions to Local Boards ..									
b. Municipal Inspectors—									
i. Establishment	420	.	.				420	.	.
ii. Cotingencies	45	.	6	469	.	6	50	.	.
7. Miscellaneous—									
a. Building, furniture, &c., grants.	395	4	3				120	.	.
b. Common gymnasium—									
i. Establishment	180	.	.				180	.	.
ii. Contingencies	.	.	.				20	.	.
c. Other items	88	6	.	663	10	3	750	.	.
Total, Grant II ..	.	.	.	10,117	4	8	10,230	.	.
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	5,440	1	10				5,440	.	.
b. Medicines and Supplies ..	1,204	11	11				3,600	.	.
c. Diet of Patients	2,386	9	8				3,000	.	.
d. Sundries and Contingencies ..	1,787	1	10				2,000	.	.
e. Contributions to Local Boards ..	192	.	.	11,010	9	3	206	.	.
Carried over ..				11,010	9	3	14240	.	.

Statement II—*cont.*

Heads of Account.	Actuals 1894-95. Detail of Minor Heads.			Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				11,010	9	3	14,240	.	.
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* Contributions to Provincial Funds for—									
i. Medical College	2,156	.	.				420	.	.
ii. Sanitary Inspection ..	1,367	.	.				780	.	.
iii. Medical reserve staff ..	222	.	.				140	.	.
iv. Cutlers' Establishment ..	.	.	.				20	.	.
b. Contributions to Local Boards, &c., for—									
i. Medical Schools									
ii. Reserve staff									
c. Other Contributions ..	600	.	.	4,345	.	.	600	.	.
3. Vaccination—									
a. Establishment	364	13	1				490	.	.
b. Contingencies	291	9	7				320	.	.
c. Contributions to Local Boards ..	.	.	.	656	6	8	.	.	.
4. Registration of Births and Deaths—									
a. Establishment	480	.	.				480	.	.
b. Contingencies	.	.	.	480	.	.	30	.	.
5. Conservancy, Road cleaning and Road watering—									
a i. Establishment	8,663	14	7				8,790	.	.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	11,984 (37)	11 (5)	9				12,000	.	.
b Private scavenging—									
i. Establishment	638	9	6				720	.	.
ii. Contingencies, such as cost of scavenging carts, &c. ..	.	.	.				180	.	.
c. Cholera charges	784 (1660)	10	9	23685	3	8	300	.	.
d. Contingencies	1968	11	1	24040	9	8	2,000	.	.
Total, Grant III ..				40532	9	7	41,570	.	.

Statement II—*cont.*

Heads of Account.	Actuals 1894-95. Detail of Minor Heads.			Actuals 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	1,984	8	.				2,000	.	.
b. Contingencies	3581	10	6	5,566	2	6	4,500	.	.
2. i. MARKETS—									
a. Establishment	240	.	.				240	.	.
b. Contingencies	.	.	.				20	.	.
ii SLAUGHTER-HOUSE—									
a. Establishment	.	.	.				.	.	.
b. Contingencies	.	.	.	240	.	.	.	.	.
3. CHOULTRIES—									
a. Establishment	639	1	4				630	.	.
b. Contingencies	52	2	9				30	.	.
c. Feeding Travellers	63	5	11	746 754	10	-	400	.	-
4. TRAVELLERS' BUNGALOW—									
a. Establishment	198	.	.				200	.	.
b. Contingencies	53	7	.	251	7	.	60	.	.
5. AVENUES—									
a. Establishment	95	2	8	95	2	8	100	.	.
b. Contingencies									
6. PUBLIC GARDEN—									
a. Establishment	538 539	15 9	.				500	.	.
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..	36	12	6	538 576	15	6	50	.	.
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 ..				7438 7483	5 12	2 8	8,730	.	.

Statement II—*cont.*

Heads of Account.	Actuals 1894-95. Detail of Minor Heads.			Actuals 1894-95. Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				7,483 38	12 5	8 2	8,730	.	.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. OTHER CHARGES—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..	78	7	.				80	.	.
iii. Printing	551 964	10 7	9 10				600	.	.
iv. Compensation for lands ..	1216	9	2	1846	10	11			
v. Other items	1163	13	2	2206	12	-	2,000	.	.
Total Grant IV ..				9690 92-85	8 0	8 1	11,410	.	.
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	3,203	5	3				3,190	.	.
ii. Inspection									
b. Collection of Municipal Taxes—									
i. Establishment	2,575	6	8				2,600	.	.
ii. Purchase of account books, paper, money boxes, repair to out-posts, &c. ..	445	7	6				300	.	.
c. Collection of Tolls—									
i. Establishment									
ii. Contingencies	50	.	.						
d. Office contingencies other than (*b*) (ii)	1698 77	6	10				1,600	.	.
e. Contributions for Central office and Audit establishments ..	1180	.	.				1180	.	.
f. Bench clerk	90	.	.				90	.	.
Total, Grant V ..				9242 21	10	3	8,960	.	.
REPAYMENT OF DEBT—									
a. Instalments paid during the year.	2,804	.	.				2,800	.	.
b. Invested on account of Sinking Fund (Value of securities purchased)	.	.	-				2,620	.	.
c. Charges of investment ..									
INTEREST—									
a. On account of last year ..									
b. „ of current year ..	8,641	2	4				9,050	.	.
Carried over ..				11445	2	4	14510	.	.

* Clock winder · 60-0-0 — Kist on Municipal lands 513-8-5 — Advertisement charges 23-12-0
Bungalowatchman 42-6-9 — Law charges .... 411-1-0 — Cost of almanac 7-0-0
Sub for numbering cattle ... 364-13-0 — Club garden .... 72-0-0 — Gazette Subscription 22-

Statement II—*cont.*

Heads of Account.	Actuals 1894-95. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
Brought forward ..				11,445	2	4	1,4,510	.	.
Advances recoverable—									
a. Permanent	15 197	7	5						
b. Others	2946 2418	11	5	2961 2616	2	10	2310	.	.
Refunds of other than current collections .	868 896	7 7	. .	868	7	.	900	.	.
Discount									
Pensions and gratuities									
Investments—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure ..				51 1,70,034	. 3	10 4	1,91,570	.	.
Balances—									
a. Municipal Fund	8,027	1	5 3						
b. Endowments	1524	14	6				1350	.	.
c. Water-tax Fund	.	.	.	9551	15 14	11 9			
Grand Total ..				603 1,79,586	2 2	9 1	1,92,920	.	.

Note to Statement II.

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

Liabilities.

	RS.	A.	P.
Balance of Loans	1,98,196	6	6
Deposits to be adjusted ..	20,047	1	8
Other Liabilities (in detail) ..			
Hospital medicines ..	2,400	.	.
Conservancy Contractor	411	.	.
Total ..	2,21,054	3	8

Assets.

		RS.	A.	P.
Municipal Balance ..	Cash	9551	15 14	11 9
	Securities ..			
Deposit Balance ..	Cash	1,485	1 9	8 4 6
	Securities ..	515	4 9	2 2
Sinking Fund of loans		3,700	.	.
Funded Capital of endowed institutions, Hospitals, &c.		45,900	.	.
Government Promotes		2000	.	.
Total ..		81,198	0 16	1 5
Value of Premises, &c.		1,70,994	3	5
Do. of Tools and plant		53,144	9	1
Do. of Live stock		10	.	.
Do. of Furniture		1,780	.	.
Arrears of taxes, &c.		22,415	783 15	2 2
Other assets (in detail)				
Cash of Conservancy carts		800	.	.
Fees under Act II of 1888		85	.	.
Total ..		2,49,225	95	8
Claims—				
Advances Recoverable—				
Permanent advance		1415 200	10	
Advances for works, &c. ..		3,373 4604	6 15	2 8
Total ..		4789 4804	. 15	2 8
Grand Total ..		3,35,217 600	11 12	3 9

STATEMENT III.—*Municipality of* Madura

Abstract of Deposits Account for the year 1894-95.

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..	20,486	2	11	1. Credited to Municipal Funds ..	12,132	.	8
				2. Returned to Appellants ..	.	.	.
1. Deposits by Appellants ..				3. Do. to Renters ..	250	.	.
2. Do. by Renters ..	~~11,724~~ 824	13	6	4. Do. to Contractors ..	4,307	8	.
3. Do. by Contractors ..	~~3,086~~ 2,986	.	.	5. Do. to Municipal Servants ..	300	.	8
4. Do. as Security by Municipal Servants ..	800	.	.	6. Do. to Parties ..	.	.	.
5. Deposited for the execution of work for which Private Parties are liable ..	10	.	.	7. Paid to Claimants ..	430	11	2
6. Other Deposits under the Act or bye-laws ..	~~1,360~~ 1,359	~~4~~ 5	~~9~~ 7				
				Total ..	17,420	4	6
Total Receipts ..	~~16,981~~ 16,980	~~2~~ 3	~~3~~ 1	Balance* ..	~~20,047~~ 20,046	~~.~~ 1	~~8~~ 6
Grand Total ..	~~37,467~~ 37,466	~~5~~ 6	~~2~~ 0	Grand Total ..	~~37,467~~ 37,466	~~5~~ 6	~~2~~ 0

Details of Balance.

	No. of items.	Year. Rs. A. P.	No. of items.	Year. Rs. A. P.	No of items.	Year. Rs. A. P.	No. of items.	Year. 1891-92 Rs. A. P.	No. of items.	Year. 1892-93 Rs. A. P.	No of items.	Year. 1893-94 Rs. A. P.	No. of items.	Year. 1894-95 Rs. A. P.	Total. No. of items.	Total. Rs. A. P.	Remarks.
Appellants' Deposits ..																	
Renters do. ..							1	2 4 .	.	.	.	.	19	1126 12 .	20	1263 . .	
Contractors' do. ..							4	604 1 .	3	2043 11 3	3	354 6 .	11	2729 6 9	21	5731 9 .	
Municipal Servants' do. ..							9	725 3 2	3	200 2 6	2	200 . .	12	800 10 9	26	1926 . 5	
Deposits for Work ..							.	.	.	.	.	.	.	.	.	.	
Miscellaneous Deposits, viz.							5	140 12 6	2	10 15 6	9	89 8 .	19	884 4 1	35	1125 8 1	
Total ..							19	1472 4 8	8	2254 13 3	14	643 14 .	62	15675 1 7	102	20046 1 6	

Statement IV-A.—*Municipality of* Madura

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. ..	13,873 8 .	588 . .	13,285 8 .	~~10,671~~ 10,672 8 .		~~182~~ 187 . .	2,432 . .
2. „ on buildings ..	43,420 9 .	~~94 12~~ 102 12 .	~~43,325~~ 43,317 13 .	~~38,858 9~~ 38,857 13 .	~~15 2~~ 8 10 .	~~511 2~~ 510 6 .	3,941 . .
3. „ on lands ..	2,033 12 .	.	2,033 12 .	1,087 15 .	.	.	945 13 .
4. Water-tax on buildings and lands ..	7,047 14 .	14 10 .	7,033 4 .	5,863 10 .	.	50 10 .	1,119 . .
5. Tolls (gross receipts) ..	29,450 . .	.	29,450 . .	29,448 1 6 α	.	.	1 14 6
6. Market rents ..	~~4,713 4~~ 4,358 14 .	.	~~4,713 4~~ 4,358 14 .	~~4,471~~ 4,009 12 . *	.	.	~~242 4~~ 349 2 .
7. Slaughter-house fees ..	1,360 . .	.	1,360 . .	1,360 . . α	.	.	.
8. Rent of cart-stands ..	1,090 . .	.	1,090 . .	646 4 . α	.	.	443 12 .
9. Private scavenging fees ..	565 7 .	.	565 7 .	264 13 .	.	.	300 10 .
10. Club bungalow ..	960 . .	.	960 . .	960 . . β	.	.	.
11. Rent of buildings ..	52 2 3	.	52 2 3	52 2 3 β	.	.	.
12. Markets ..	2,655 . .	.	2,655 . .	2,655 . . γ	.	.	.
13. Miscellaneous license ..	841 1 .	.	841 1 .	129 3 . δ	.	.	711 14 .
14. Arrears ..	583 . .	.	583 . .	.	.	.	583 . .
15. Tax on lands unappropriated for building purposes ..	269 8 .	.	269 8 .				269 8 .
	~~108,645 9 3~~ 108,560 11 3	~~697 6~~ 705 6 .	107,948 3 3	~~96,468~~ 96,007 1 9	~~15 2~~ 8 10 .	~~743 12~~ 742 . .	~~10,721 3 6~~ 11,097 9 6

* The total amount under current and arrear kists, departmental collections [illegible]

[illegible] in as much as the latter includes interest on overdue [illegible]

Statement IV-B.—*Municipality of Srivaikuntam* 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.	A. P.	Rs. A. P.
1. Tax on arts, &c.	2,523 8 .	1833 . .	4,356 8 .	508 . .	. . .	923 5 .	2,925 3 .	1888-89 & 1893-94.
2. ,, on buildings	2814 1 6	2,570 12 .	5,384 13 6	1871 9 .	879 1 .	. . .	2,634 3 6	
3. ,, on lands	1,920 4 .	1,134 11 .	3,054 15 .	926 7 9	. . .	93 11 .	2,128 7 3	1887-88 & 1893-94.
4. Water-tax on buildings and lands ..	412 1 .	642 14 .	1,054 15 .	509 2 .	11 . .	. . .	441 2 .	1887-88 & 1893-94.
5. Tolls	1,190 11 9	253 . .	1443 11 9	738 5 3	. . .	. . .	1448 11 9	1892-93 & 1893-94.
6. Market rents	362 6 3 / 28 . .	658 7 .	1020 . . / 658 7 .	844 11 3	. . .	. . .	282 8 . / 813 14 .	1892-93 & 1893-94.
7. Slaughter-house fees ..	11 8 4	446 11 .	458 1 4	. . .	. . .	. . .	458 1 4	
8. Rent of cart-stands ..	10 . .	. . .	10 . .	. . .	. . .	. . .	10 . .	
9. Private scavenging fees ..	55 2 6	431 9 .	496 11 6	267 14 .	. . .	. . .	228 13 6	
10. Choultry Bungalow ..	24 9 3	. . .	24 9 3	. . .	. . .	. . .	24 9 3	
11. Rent of buildings ..	. . .	. . .	. . .	. . .	. . .	. . .	. . .	
12. Markets	204 1 5	53 12 .	258 1 5	. . .	. . .	. . .	258 1 5	
13. Miscellaneous Licenses	587 14 .	582 7 .	1170 5 .	417 3 .	. . .	. . .	753 2 .	
14. Arrears	75 . .	. . .	75 . .	. . .	. . .	. . .	75 . .	
15.	10201 15 8	8607 3 .	18809 2 8	5238 9 .	865 1 .	1019 3 .	11686 5 8	
	9839 11 8		18446 14 8	4844 15 .	890 1 .	1017 3 .	11694 11 8	

* *See balance list 2657-8-0 on the 1-11-0 bad. this remains to be explained by the Municipality.*

* *See balance list (8) above.*

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

	Rs.	A.	P.
(1) Total amount outstanding at the beginning of the year	18864	1	10
(2) Amount advanced during the year	10,807	7	.
Total ..	29,671	8	10
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	7846	6	8
(*b*) Do. previous years	17020	2	6
Total amount outstanding at the end of the year* ..	4804	15	8
Total ..	29,671	8	10

* *Details of Balance.*

1887-88. Advance to overseer 2d circle ——— 12-0-0 — 12-0-0

1888-89 do. councillor G. Srinivasachow .... 4-0-0 — 4-0-0

1889-90 do - to fitter Mayandi 2-6-5

do - overseer Siva Ramakrishnier 29-0-0

~~Permanent~~ advance to do 22-4-10

Advance to Bath Superintendent 9-5-6

do - to Lakshmana Kottan ..... 10-0-0 — 73-0-9

1890-91. Permanent advance to Ramalinga Pillai ... 50-0-0

Advance to overseer Siva Ramakrishnier ... 25-0-0

— do. Bill Collector's wards 5-1-4

— do. Sappani Achari 8-0-0

— do. Vakil Venkataramanayyar 5-0-0

Permanent advance to Siva Ramakrishnier (overseer) 25-0-0

Advance to fitter Mayandi 11-0-0

do - vakil Sundarayyar 15-0-0

do - Proprietor Pandian Pass 2-14-0

do - Ramalingam 46-8-0

do - overseer, Sivaramakrishnier ..... 98-6-1 — 291-13-5

1891-92. Permanent advance to District Medical and Sanitary officer 85-0-0

Advance to Public Works overseer 8-12-0

do - Venkataramanayyar (vakil) 39-0-0

do - Conservancy cart contractor 10-14-0

Permanent advance to Kallaswami Pillai 5-0-0

Advance to Christian Pillai 0-2-0

do - Sanitary Inspector 1st & 2nd Wards 5-0-0

do - do - 3rd ward 4-8-0

do - do - 5th ward 5-0-0

Interest incorrectly paid to contractor ..... 0-14-0 — 169-2-0

1892-93. Advance to conservancy cart contractor 6-8-0

do. Seluvaraya Mayandi (Councillor) 5-0-0

do - Chairman 25-0-0

Permanent advance to overseer 20-0-0

Imprest to Sanitary Engineer to Government 828-12-3

do - Assistant ... do ..... 200-0-0 — 1085-4-3

-94. Advance to Sanitary Inspector, Sadhuranayagam Pillai 5-0-0

Imprest to Sanitary Engineer 170-6-0

Advance to Appadurai Ayyar (Inspecting School-master) 25-0-0

do - Chief Sanitary Inspector 0-0-2

do - Subbu Mayandi (Councillor) 4-4-9

do - Ramachandra Naidu (Contractor) ..... 4-0-0 — 208-10-11

Imprest to Assistant Sanitary Engineer 178-0-5

anitary Inspector (Abraham Pillai) 5-0-0

Pandian (Contractor) 91-2-0

ief Sanitary Engineer 2103-8-7

to Sanitary Pillai (Contractor) 150-0-0

Asthecary (Permanent advance) 15-0-0

Clerk writer 250-0-0

S. Subramier 10-0-0

Ramaswami Iyer 36-0-0

* P. Sadhuranayagam Ayyar (School-master) 0-0-0

District Board Share of Tolls ... 3-15-0

4804

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Statement I				
Receipts.				
2 (a) Tax on Arts.	11179 8 .	11180 8 .	+1 . .	(1) Being amount adjusted to the credit of Municipal Fund from Deposits
2 (b) Tax on Buildings	40730 2 .	40729 6 .	-0 12 .	(2) Being excess collections transferred to Deposits for refunds
2 (b) Tax	19757 3 10	19773 14 6	+15 15 6	(3) As per official memo: from Government No: 1452 dated 18th October 1895: para (2)
			+0 11 2	(4) Amount wrongly credited to Deposits now transferred: Vide also note (3) above.
Statement II.				
Charges.				
Grant I 2 (a) Repairs	8674 7 11	8711 5 5	+36 13 6	(5) As per official memo: above quoted para (4).
2 (b) i. Repairs to works to machinery etc.	5349 10 8	5328 6 8	-21 4 .	(6) As per correct classification.
2 (b) iii. Contingencies .	2628 6 7	3038 11 8	+21 4 .	(7) Vide remark (6) above.
			+389 1 1	(8) As per correct classification.
Grant III.				
5 a (2) other charges etc.	11984 11 9	11937 5 9	-28 14 -	(9) -do- do-
			-23 8 .	
			+5 . .	9(a) Debit omitted by oversight.
5 (b) Contingencies	1968 11 1	1660 11 1	-300 . .	(10) As per correct classification
			-8 . .	(11) do - do -
Grant IV				
3 (a) Establishment	639 1 4	631 1 4	-8 . .	(12) Due to double debit.
6 (a) do.	539 9 .	538 15 .	-0 10 .	(13) Due to wrong totalling.
(b) Purchase of Seeds etc.	36 13 6	. . .	-36 13 6	(14) Vide item (5) above.

Statement VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
9 (iii) Printing	964 7 10	551 10 9	-389 1 1	(15) Vide item (8) above.
			-23 12 .	(16) As per correct classification.
9 iv. (other items)	1163 13 2	1216 9 2	+23 12 .	(17) Vide item (16) above.
			+22 . .	(18) As per correct classification.
			+7 . .	
Grant V.				
(d) Office contingencies	1698 6 10	1677 6 10	+8 . .	(19) Vide item (11) above.
			-22 . . .	(20) Vide item (18) above.
			-7 . .	
Advances Recoverable.				
(a) Permanent	197 7 5	15 . .	-182 7 5	(21) As per correct classification
(b) Others	2418 11 5	2946 -4	+182 7 5	(22) Vide item (21) above.
			+300 . .	(23) Vide item (10) above.
			+28 14 .	(24) Vide item (9) above.
			+15 15 6	(25) Vide item (3) above.
Refunds of other than current collections.	868 7 .	896 7 .	+28 . .	(26) Amounts debitable to this head left out by oversight.
Closing balance	9551 14 9	9551 15 11	+ - 1 2	(27) Due to the foregoing alterations.
Statement III.				
Deposits.				
Receipts.				
2. Deposits by renters	11724 13 6	11824 13 6	+100 . .	(28) Due to correct classifications.
3. -do- by contractors	3086 . .	2986 . .	-100 . .	
6. Other deposits	1360 4 9	1359 5 7	-1 . .	(29) Vide item (1) above.
			+0 12 .	(30) Do - (2) above.
			-0 11 2	(31) do - (4) above
Charges				
Closing balance . .	20047 . 8	20046 1 6	- 0 15 2	(32) Due to alterations above made

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
2 Statement IV A.				
Tax on Arts (5) Collected	1067 1 8	1067 2 8	+ 1 . .	(33) Vide items (1 and 29) above
(7) Written off	182 . .	181 . .	- 1 . .	(34) As per correct verification.
Tax on Buildings (3) Remitted by the council ... 3	94 12 .	102 12 .	+ 8 . .	(35) As per do - do -
2 (5) Collected	3885 8 9	3885 7 13	- 0 12 .	(36) Vide items (2) & (3a) above.
(6) Remitted on account of vacancy .. 3	15 2 .	8 10 .	- 6 8 .	(37) As per correct verification
(7) Written off	511 2 .	510 6 .	- 0 12 .	(38) do - do -
15. Tax on lands unapportioned for buildings .. 3	. . .	269 8 .	+ 269 8 .	(39) Omission supplied.
IV A.				
Demand. Collection and Balance current.				
Market Rents				
Demand as originally assessed	4713 4 .	4358 14 .	- 354 6 .	(40) Corrected on verifi-
Collected	4471 . .	4009 12 .	- 461 4 . 3	-cation.
Balance	242 4 .	349 2 .	+ 106 14 .	(41) Due to the above alteration.
IV B.				
Tax on Arts (7) Written off	923 8 .	925 8 .	+ 2 . .	(42) As per correct verification.
(8) Balance	2925 . .	2923 . .	- 2 . .	(43) Vide item (40) above.
Tax on Buildings (6) Remitted	879 1 .	854 1 .	- 25 . .	(44) As per correct verifications
(8) Balance	2634 3 6	2659 3 6	+ 25 . .	(45) Vide item (42) above.
				(Note) The balance as per arrear demand register is Rs. 2657-8-6 or Rs. 1-11-0 less. This remains to be explained by the Municipality
IV B. Statement.				
Market Rents —				
Balance of Old demand .	2 3	362 6 8	+ 362 4 .	(46) Due to rectification of
Collected	344 11 3	738 5 3	+ 393 10 .	errors in previous years accounts

STATEMENT VI—*cont.*..

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Balance	313 14 .	282 8 .	- 31 6 .	(47) Due to the above alterations.

Current No. 1154 / Genl of 1896
Date 11.3.96

LOCAL FUND (1896) DEPARTMENT.

Dl

From

THE ACCOUNTANT-GENERAL,

Madras,

To

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

COLLECTOR ... 11 MAR 96 MADURA
CHIEF SECRETARY 11 MAR. 1896 GOVERNMENT OF MADRAS

No. L.&D. / 567

Dated 9th } March 1896.
Received }

Sellw. 537 / 96

Recd 12/3

No.

Subject.

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

1 / Vide Mofal

12/3

Extract from the proceedings of the Municipal Council, Madura, passed at the Special meeting held on Thursday the 11th June 1896.

x x x

144. Read Audit Report of the Assistant Inspector of Local Fund Accounts, on the Accounts of this Municipality for 1894-95, and the endorsements of the Inspector of Local Fund Accounts, of the Accountant-General, and of the Chairman thereon.

Endorsement approved.

x x x

Signed / R Ramachandra Row
Chairman

(True copy)

M Ramachandra Row
12 June.
Chairman

Cd / 12/6

NL / 12.6.

ENCLOSURE No. /

In a letter

FROM,

THE CHAIRMAN,
MUNICIPAL COUNCIL,
MADURA.

No.

Dated 12th June 1896.

No. 30.

Copy of the resolution of
the Municipal Council Madura
No. 144 dated 11th June 1896.

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.
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