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

Local & Munl. (1896) Department.

MISCELLANEOUS.

G.O., No. 84 M

DATED 16th January 1896

[Despatch Abstract.]

Accounts

Recording audit report on the --- of the Cuddalore 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.

From,

The Chairman Delegate,
Municipal Council,
Cuddalore.

Local & Municipal Dept.
CURRENT No. 3861/95

To,

The Honorable J. F. Price,
Chief Secretary to Government,
Madras.

(through the Collector of South Arcot)

Dated 16
Rcpd. 18 } December 1895.
Read.

No 614

Encl: 2.

Forwarded -
Assistant Collector
for Collector

Submitting report on the audit of the accounts of the Municipality for 1894-95 together with copy of resolution passed by the Council thereon.

Noted order No. 84 mis dt 16-1-96

Recorded.

15/1/96

15.1.96

Ord 17/1/96 Madras

To the Accountant General.

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

Camp Cuddalore

Dated 30 August 1895.

To

THE Inspector of Local Fund Accounts,

Madras

SIR,

I have the honor to submit the following report on my recent audit of the accounts of the 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. 10141. 3. 6, was in agreement with that appearing in the ~~Bank~~ Treasury Pass Book allowing for outstanding cheques, ~~and~~ for deposits, Promissory Note and Cash in hand.

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

(Sd) P. Rajagopaul

Asst: Inspector of Local Fund Accounts

Forwarded

Forwarded to the Accountant general, Madras.

(Sd) L. C Pritchard
Inspector of Local Fu

Forwarded to the Chief Secretary to Government
Local and Municipal Department, Fort St George, thro
the Chairman, Municipal Council, Cuddalore and the Collr
of South Arcot.

Accountant General's Office, Fort St George, 14 October 1895.

L7D
330

H. Marriott
Offg Accountant General.

T. Shanmugam Mayyar
Chairman Delegate

STATEMENT I.

Revenue and Receipts of 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.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	1520	4	6				1520	-	-
b. Endowments	198	14	5				200	-	-
c. Water-tax Fund				1719	2	11			
Total ..				1719	2	11	1720	-	-
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	4902	8	-				4400	-	-
b. Tax on buildings (section 63) ..	12976	8	7				12000	-	-
c. Tax on lands (section 63) ..	7231	5	3	3299-4			6500	-	-
Land inappropriated to buildings ..	91	6	3						
d. Water-tax on buildings and lands (section 75)	-	-	-				-	-	-
e. Tax on vehicles with springs and palanquins (section 77) ..	1209 13	8	-	3178			1100	-	-
f. Tax on animals (section 77) ..	1968 5	12	3				1800	-	-
g. Tax on carts and other vehicles without springs (section 85) ..	1852 46	-	-				2000	-	-
h. Tolls (section 91)—									
Gross receipts	13960	-	-				14280	-	-
Less Local Fund share ..	-	-	-				-	-	-
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. ..				44191 86	8	1 4			
viii. Evasion of tolls									
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..									
Carried over ..				44191 86	8	1 4	42080		

Statement I—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. RS.	AS.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
Brought forward ..				44,186	8	4	42080	-	-
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands									
ii. Rent of buildings ..	-	-	-				-	-	-
iii. Avenue receipts	15	-	-				10	-	-
iv. Fees from Travellers' Bungalows	590	7	3				500	-	-
b. i. Sale-proceeds of lands ..	90	-	-				90	-	-
ii. Produce of lands, gardens, &c.									
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	52 68	12 10	9 9				100	-	-
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	2308	7	4				2300	-	-
d. i. Fees from educational institutions	112	-	9				90	-	-
ii. Other revenue from educational institutions ..	-	-	-				-	-	-
iii. Sale-proceeds of books in Municipal Book Depôt ..	372	9	11				400	-	-
e. i. Sale proceeds and composition fees of medicines ..									
ii. Other Hospital receipts ..									
f. i. Income from markets ..	710	3	6				710	-	-
ii. „ slaughter-houses.	80	4	3				80	-	-
g. Other fees							-	-	-
i. Distraint fees	27 23	7 8	2 11				30	-	-
ii. License fees	371	12	9				400	-	-
iii. Cart-stand fees	270	-	-				270	-	-
iv. Fees for extracts from Birth and Death Registers ..	8	-	-				10	-	-
h. Fines under Municipal and other Acts	1363	7	-				700	-	-
i. Interest on investments—(Savings Banks interest)	11	-	-						
i. General, including choultries	-	-	-				-	-	-
ii. Educational	-	-	-				-	-	-
iii. Medical	-	-	-				-	-	-
j. Premium on loans	1201	13	4				940	-	-
Carried over ..	-	-	-	7597 85	3	9			
				51788 71	11	1	48710	-	-

Statement I—*cont.*

Heads of Account.	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 ..				51788 71	11	1	48710	-	-
5 GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i Education—		-					140	-	-
Normal stipends ..									
Buildings									
Municipal Schools ..									
Other purposes ..									
ii. Medical									
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation							680	-	-
Other purposes (Choultry)	678	9	-						
b. From Local Boards—									
i. Education									
ii. Medical							200	-	-
iii. Other purposes (Lighting Pemmar bridge) ..	83	1	4						
c. Other grants and contributions—									
i. Education									
ii. Medical				761	10	4			
iii. Other purposes									
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—							250	-	-
i. Private scavenging ..	262	12	6						
ii. Other purposes									
b. Other items—									
i. Fishery rents							150	-	-
ii. Refunds of Expenditure of previous year	168 16	10 8	3 -				10	-	-
iii. Fee for numbering carts, &c.	42	10	-	321	12	6	50	-	-
iv. Sale of animal lymph to Jail Department ..				474 52855	8	9 11			
Carried over ..				53024	4	2	50190	-	-

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 ..				~~52855~~ 52024	1 4	11 ~~2~~	50190	-	-
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	1721 ~~1515~~	9 15	9 ~~6~~	1721 ~~1515~~	9 15	9 ~~6~~	1730	-	-
Total Receipts ..				54576 ~~54540~~	11 3	8 ~~6~~	51920	-	-
Add opening balance ..				1719	2	11	1720	-	-
Grand Total ..				56295 ~~56259~~	14 6	7 ~~7~~	53640	-	-

* 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 $\frac{\text{the first—}}{\text{all}}$ classes.
2. Tax on buildings is levied at per cent. and tax on lands at $\frac{\text{per cent. of rent value.}}{\text{annas}}$ $\frac{}{\text{for every 80 square yards.}}$
3. Water tax on buildings and lands is levied at per cent.
4. Tax on vehicles and animals is levied at the maximum rates.
5. Tax on carts, &c., is levied at Rs. per cart per annum.
6. Tolls are levied at the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O.
8. The house-tax registers were last revised in the official year and the land tax registers in the official year .
9. Total extent of land assessed is 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 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—							570	-	-
a. Communications	345	-	-				2200	-	-
b. Buildings	1774	-	9				-	-	-
c. Drainage	-	-	-				120	-	-
d. Water-supply	49	3	-				-	-	-
e. Miscellaneous public improvements	-	-	-	2168	3	9			
2. REPAIRS—							6600	-	-
a. Communications	7719	14	8				1630	-	-
b. Buildings	1556	10	10						
c. Drainage—							-	-	-
i. Repairs to works ..	-	-	-						
ii. Establishment for flushing drains, &c.	663	3	6				740	-	-
d. Water-supply—									
i. Repairs to works, machinery, &c.	144	15	6	413			150	-	-
ii. Establishment	180	-	-				180	-	-
iii. Contingencies	32	-	2				50	-	-
e. Miscellaneous public improvements	56	1	-	10352	13	8	60	-	-
3. ESTABLISHMENT	406	-	-	406	-	-	410	-	-
4. TOOLS AND PLANT AND OTHER STORES.	269	15	6	269	15	6	350	-	-
5. CONTRIBUTIONS—							270	-	-
a. To Local Boards for works ..	217	8	-						
b. To Provincial Funds for scrutiny of estimates, &c.	-	-	-						
c. To others for public works ..	-	-	-	217	8	-			
Total, Grant I ..				13414	8	11	13330	-	-
GRANT II—(*Education*)—									
1. TRAINING SCHOOLS—							-	-	-
a. Contributions to Local Boards ..	-	-	-						
b. Stipends to Normal students ..	116	14	8	116	14	8	240	-	-
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment									
b. Contingencies				116	14	8	240	-	-
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 ..				116	14	8	240	-	-
GRANT II—(*Education*)—cont.									
ii On Salary-Results System—									
a. Fixed Payments	446	10	10				440	-	-
b. Results Grants	189	1	-				200	-	-
c. Contingencies	70	3	6	705	15	4	90	-	-
3. SALARY GRANTS	373	-	-	373	-	-	370	-	-
4. RESULTS GRANTS	1475	3	-	1475	3	-	2800	-	-
5. COMBINED GRANTS—									
a. Fixed payments									
b. Results Grants									
6. INSPECTION—									
a. Contributions to Local Boards ..									
b. Municipal Inspectors—									
i. Establishment	235	-	-				240	-	-
ii. Cotingencies	9	-	-	244	-	-	10	-	-
7. MISCELLANEOUS—									
a. Building, furniture, &c., grants.	-	-	-				200	-	-
b. Common gymnasium—									
i. Establishment									
ii. Contingencies									
c. Other items	14	5	-	14	5	-	-	-	-
Total, Grant II ..				2929	6	-	4590	-	-
GRANT III—(*Sanitation and Medical Services.*)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	3896	11	11				3920	-	-
b. Medicines and Supplies ..	3079	11	10				1900	-	-
c. Diet of Patients	2076	5	3				2180	-	-
d. Sundries and Contingencies ..	406	8	9				465	-	-
e. Contributions to Local Boards ..									
~~*f.* Repayment of debt~~ ..	25	-	-	9484 59	5	9	25	-	-
Carried over ..				9484 59	5	9	8490	-	-

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 ..				9484 59	5	9	8490	-	-
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College	206	-	-				100	-	-
ii. Sanitary Inspection ..	131	-	-				190	-	-
iii. Medical reserve staff ..	21	-	-				50	-	-
iv. Cutlers' Establishment ..	-	-	-	358	-	-	20	-	-
b. CONTRIBUTIONS TO LOCAL BOARDS, &C., FOR—									
i. Medical Schools									
ii. Reserve staff									
c. OTHER CONTRIBUTIONS ..									
3. VACCINATION—							260	-	-
a Establishment	260	-	-				300	-	-
b. Contingencies	268	10	9						
c. Contributions to Local Boards ..				528	10	9			
4. REGISTRATION OF BIRTHS AND DEATHS—							300	-	-
a. Establishment	300	-	-				30	-	-
b. Contingencies	39	9	8	339	9	3			
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—									
a i. Establishment	5932	4	1				6050	-	-
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	3003	-	8				3010	-	-
b Private scavenging—									
i. Establishment	408	-	-				410	-	-
ii. Contingencies, such as cost of scavenging carts, &c. ..	810	12	11				700	-	-
	12	10	-				250	-	-
c. Cholera charges	168	6	8	10335	2	4	150	-	-
d. Contingencies									
Total, Grant III ..				21045 20	12	1	20310	-	-

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	431	8	-						
b. Contingencies	1,603	5	2	2034	13	2	1700	-	-
2. i. MARKETS—									
a. Establishment	-	-	-						
b. Contingencies	297	10	9	297	10	9	310	-	-
ii SLAUGHTER-HOUSE—									
a. Establishment	52	2	6						
b. Contingencies	3	8	9	55	11	3	80	-	-
3. CHOULTRIES—							-	-	-
a Establishment	72	-	-						
b. Contingencies	9	6	-				70	-	-
c. Feeding Travellers	334	14	8	416	4	8	10	-	-
4. TRAVELLERS' BUNGALOW—							330	-	-
a. Establishment	107	4	-						
b. Contingencies	10	2	2	117	6	2	110	-	-
5. AVENUES—							100	-	-
a. Establishment	-	-	-						
b. Contingencies	3	14	6	3	14	6	-	-	-
6. PUBLIC GARDEN—							10	-	-
a. Establishment	52	8	-						
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..	11	15	-	64	7	-	50	-	-
7 SURVEY OF LAND	-	-	-				20	-	-
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 ..				2,990	3	6	3220	-	-

* Election charges 14-8-8
Time gun charges 69-4-6
Remuneration to out door watch .. 260-- --
Compensation for lands 1-2-0
344-15-2

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 ..				2,990	3	6	3220	-	-
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. OTHER CHARGES—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..	165	15	-				170	-	-
iii. Printing	293	5	7				600	-	-
iv. Compensation for lands ..	-	-	-				-	-	-
v. Other items	* 344	15	2	804	3	9	290	-	-
Total Grant IV ..				3,794	7	3	4280	-	-
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	1824	-	-				1820	-	-
ii. Inspection	-	-	-	1824	-	-	420	-	-
b. Collection of Municipal Taxes—									
i. Establishment	966	3	6				1060	-	-
ii. Purchase of account books, paper, money boxes, repair to out-posts, &c. ..	463	13	10	1430	1	4	260	-	-
c. Collection of Tolls—									
i. Establishment	-	-	-				-	-	-
ii. Contingencies	140	12	-	140	12	-	200	-	-
d. Office contingencies other than (*b*) (ii)	240	-	-	240	-	-	240	-	-
e. Contributions for Central office and Audit establishments ..	210	-	-	210	-	-	210	-	-
Total, Grant V ..				3844	13	4	4210	-	-
REPAYMENT OF DEBT—									
a. Instalments paid during the year.									
b. Invested on account of Sinking Fund (Value of securities purchased)	25	-	-				-	-	-
				25	-	-			
c. Charges of investment ..									
INTEREST—									
a. On account of last year ..									
b. „ of current year ..									
				25	-	-			
Carried over ..									

Statement II—*cont.*

Heads of Account.	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 ..				25	-	-	-	-	-
Advances recoverable—									
a. Permanent	50	-	-						
b. Others	895	11	6						
	1070	11	6				-	-	-
Refunds of other than current collections .	180	-	-						
Discount	18	-	-	1125	11	6			
				1088	11	6	-	-	-
Pensions and gratuities							30	-	-
Investments—				25					
				1157					
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure ..									
Balances—				46.147	11	1	46.750	-	-
a. Municipal Fund	9.873	8	9	9.873	8	9	6610	-	-
b. Endowments	268	2	9	268	2	9	280	-	-
c. Water-tax Fund									
Grand Total ..				56259 / 915	6 / 14	7	53.640	-	-

Note to Statement II.

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

Liabilities.

	RS.	A.	P.
Balance of Loans	-	-	-
Deposits to be adjusted ..	8.781	12	6
Other Liabilities (in detail) ..	* 175	-	-
	8.956	12	6
Claims—			
Advances Recoverable—			
Permanent advance	222	8	-
Advances for works, &c. ..	1277	3	-
Total ..	1499	3	-
Grand Total ..	10455	15	6

Assets.

		RS.	A.	P.
Municipal Balance ..	Cash	9741 / 5873	3 / 8	6 / 9
	Securities ..	1.000	-	-
Deposit Balance ..	Cash	2554	12	4
	Securities ..	6232	-	2
Sinking Fund of loans		-	-	-
Funded Capital of endowed institutions, Hospitals, &c.		* 23600 / 24000	-	-
	Total ..	42660	5	3
Value of Premises, &c.		46054	-	-
Do. of Tools and plant		1259	-	-
Do. of Live stock		-	-	-
Do. of Furniture		228	-	-
Arrears of taxes, &c.		3024	8	-
Other assets (in detail)		-	-	-
Total ..		93235	6	3
Grand Total ..		94834	9	3

* Repayment of debt to the Dispensary Funded Capital.

* As per G. O. No. 893 L, dated 18th May 1887.

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

	Rs.	A.	P.
Balance brought forward ..	~~8588~~ 4088	2	2
1. Deposits by Appellants	208	1	10
2. Do. by Renters	~~3260~~ 3730	2	8
3. Do. by Contractors	30	-	-
4. Do. as Security by Municipal Servants	~~14~~ 4514	~~15~~ 15	~~3~~ 3
5. Deposited for the execution of work for which Private Parties are liable ..	-	-	-
6. Other Deposits under the Act or bye-laws	72	8	4
Total Receipts ..	~~3555~~ 8555	~~11~~ 3	~~10~~ 10
Grand Total ..	~~12643~~ 12643	~~14~~ 14	~~6~~ 6

	Rs.	A.	P
1. Credited to Municipal Funds	~~3284~~ 3784	~~9~~ 9	~~4~~ 6
2. Returned to Appellants	29	13	-
3. Do. to Renters	-	-	-
4. Do. to Contractors	35	-	-
5. Do. to Municipal Servants	5	13	9
6. Do. to Parties	-	-	-
7. Paid to Claimants	1	5	3
Total ..	~~3356~~ 3856	~~9~~ 9	~~6~~ 6
Balance * ..	~~7~~ 8786	~~4~~ 12	~~6~~ 6
Grand Total ..	~~12643~~ 12643	~~14~~ 14	~~6~~ 6

Details of Balance.

	No. of items.	Year.	No. of items.	Year.	No. of items.	Year.	No. of items.	Year.	No. of items.	Year. 92-93	No. of items.	Year. 93-94	No. of items.	Year. 94-95	Total. No. of items.	Total. Rs.	Total. A.	Total. P.	Remarks.
		Rs. A. P		Rs. A P		Rs. A P		Rs. A. P.		Rs. A. P		Rs. A. P		Rs A. P					
Appellants' Deposits ..									18	154 2 1	110	87 6 6	18	15 13 8	146	257	6	3	
Renters do. ..									-	- - -	-	- - -	18	3208 8 -	18	3208	8	-	
Contractors' do. ..									7	330 - -	-	- - -	-	- - -	7	330	-	-	
Municipal Servants' do. ..									-	- - -	8	4906 4 -	7	9 1 6	15	4915	5	6	
Deposits for Work ..									-	- - -	-	- - -	-	- - -	-	-	-	-	
Miscellaneous Deposits, viz.									-	- - -	3	3 8 8	8	72 8 1	11	76	-	9	
Total ..									25	484 2 1	121	4997 3 2	51	3305 15 3	197	8787	4	6	

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Statement IV-A.—*Municipality of* Cuddalore — 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.	4192 8 -	~~10~~ 10 8 -	~~4182~~ 4182 8 -	4027 8 -	- - -	35 8 -	119 8 -
2. „ on buildings	9656 9 5	~~18 11 5~~ 8 11 5	~~9637~~ 9637 14 -	8743 1 3	~~21~~ 31 4 4	- - -	873 8 5
3. „ on lands	~~4210 04 13 9~~ 4210 04 6 4	- - -	~~4210 04 13 9~~ 4210 04 6 4	2990 6 6	- - -	- - -	~~1220~~ 13 15 10 / 1220 13 15 7 3
(a) Lands unappropriated to any building or occupied by mere huts	240 9 5	- - -	240 9 5	91 6 3	- - -	- - -	149 3 2
4. Water-tax on buildings and lands	- - -	- - -	- - -	- - -	- - -	- - -	- - -
5. Tolls (gross receipts)	13460 - -	- - -	13460 - -	13460 - -	- - -	- - -	- - -
6. Market rents	710 - -	- - -	710 - -	710 - - *	- - -	- - -	- - -
7. Slaughter-house fees	80 - -	- - -	80 - -	80 - - *	- - -	- - -	- - -
8. Rent of cart-stands	270 - -	- - -	270 - -	270 - -	- - -	- - -	- - -
9. Private scavenging fees	163 2 11	- - -	163 2 11	161 10 11	- - -	1 8 -	- - -
10. Sale proceed of night soil, Street refuse &c.	2307 - -	- - -	2307 - -	2307 - - *	- - -	- - -	- - -
11.							
12.							
13.							
14.							

* Interest excluded.

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Statement IV-B.—*Municipality of* Cuddalore 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.	527	8	-	877	8	-	1405	-	-	875	-	-	63	8	-	433	-	-	33	8	-			
2. „ on buildings	1090	12 (4)	7	367	0 12 (9)	5 (8)	4762	9 (8)	- (3)	4233	7	4	123 (124)	13 (9)	9 (4)	214	9 (12)	1 (0)	189	10	10			
3. „ on lands	898 (901)	5 (3)	7 (5)	4138	11	1	5036 (5039)	15 (14)	11 (6)	4240	14	9	22 (16)	10 (7)	11 (4)	328 (334)	3 (4)	1 (3)	445 (448)	5 (4)	2			
4. Water-tax on buildings and lands ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
5. Tolls	905	-	-	-	-	-	905	-	-	500	-	-	405	-	-	-	-	-	-	-	-			
6. Market rents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
7. Slaughter-house fees ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
8. Rent of cart-stands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
9. Private scavenging fees ..	-	7	2	101	6	-	101	13	2	101	1	7	-	11	7	-	-	-	-	-	-			
10.																								
11.																								
12.																								
13.																								
14.																								

The arrear balances on account of tax on buildings and lands noted in the Demand Registers have been scrutinized after the close of the Audit of the accounts for '93-'94 and the correct balances arrived at have been entered in the statement; hence the difference between the figures of the closing balance of '93-'94 and the opening balance of '94-'95. Vide replies to Audit notes and reports of '93-'94. The corrected figures were proved in the Audit of '94-'95 accounts.

The first item is said to be irrecoverable, the Municipal Inspector who has to account for the amount thereof having left the Municipal Service long ago.

Items 2 to 4. Acknowledgements will need to be obtained at the beginning of each year and filed.

Item 5. Has since been refunded in cash on the 20th May 1895.

Item 6. Since adjusted by the submission of detailed bill.

Item 7. Treated as a permanent advance with Messrs Best & Co. It is desirable that a fresh acknowledgment at the beginning of each year be obtained and filed.

Item 8. Treated as a permanent advance from the commencement of the current official year. The required sanction of the Council will need to be obtained.

Items 9 to 12. These were advances at the close of the year more to evade the rule under which the allotment lapses at the end of the year, if not acted upon. This will need to be avoided for the future.

Items 10 + 11. The delay in adjustment is not apparent; the advances were made in September and October '94.

Item 13. Balance proved by the value of tickets on hand. It should be noted here that a sum of Rs. 162/- being the realization on account of the tickets sold during '93-'94 out of those charged for during that year has been adjusted in the accounts for '94-'95, the adjustment having been omitted in the previous year in the absence of a proper account in that year in connection with toll tickets

	RS.	A.	P.
..	2250	1	3
..	3867	8	6
	6117	9	9
	2921	13	-
	1721	9	9
	1474	3	-
	6117	9	9

0-15-3

90-0-0

8-3

528-7-6

-6

3-0

4.
5.
6.
7.
8.
9.
10.
11.
12.
13.

Abstract of Deposits Account for the year 1894-95.

Statement IV-B.—*Municipality of* Cuddalore Demand, Collection and Balance Statement for the year 1894-95.—*cont.*

ARREARS.

Balance | Years to which

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

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	2250	1	3
(2) Amount advanced during the year	3867	8	6
Total ..	6117	9	9
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	2921	13	-
(*b*) Do. previous years	1721	9	9
Total amount outstanding at the end of the year* ..	1474	3	-
Total ..	6117	9	9

* *Details of Balance.*

1. 88-89 Balance of advance to late Municipal Inspector, Anula Pillai for repair of Fish market and Dispensary .. 0-15-3 — 0-15-3

2. 90-91 Permanent advance with Head Accountant for office Contingencies. 20-0-0

3. With District Surgeon for contingencies of dying in ward .. 10-0-0

4. With the manager of the Endowed Choultry for feeding charges .. 60-0-0 — 90-0-0

5. 93-94 Balance of advance to a Councillor for constructing a female ward at the Dispensary old town 255-0-3

6. Advance to a councillor for getting stones for a culvert .. 100-0-0

7. Advance to Messrs. Best & Co. for Kerosine oil supply .. 82-8-0 — 437-8-3

528-7-6

8. 94-95 Advance to District Surgeon for annual vaccination .. 50-0-0

9. Do - to a Councillor, Varadier for repairing Travellor's Bungalow 272-2-6

10. Do - to a councillor, Ganapathi Mudalier for different works 144-13-0

11. Do. to District Surgeon for furniture for the use of Dispensary 50-0-0

12. Do. to Sub-assistant Inspector of Schools for different works .. 413-0-0

13. Charges for printing Toll Tickets .. .. .. 15-12-0 — 945-11-6

1474-3-0

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Receipts				
2 (a) Tax on Arts	4902 8 -	4902 - -	- - 8 -	(1) Transferred to Deposit being excess collection
(c) Tax on Vehicles	1209 - -	1213 8 -	+ 6 - -	(2) As per Correct classification
			- 1 8 -	(3) Do- Do-
(f) Tax on animals	1968 4 3	1965 12 -	+ 1 8 -	(4) Vide (3) above.
			- 4 - 3	(5) As per correct classification
(g) Tax on Carts	1852 - -	1846 - -	- 6 - -	(6) Vide (2) above
4 b.(iii) Sale of old materials &c.	68 10 9	52 12 9	- 15 14 -	(7) As per Correct classification
(g) (i) Distraint fees	23 3 11	27 4 2	+ 4 - 3	(8) Vide (5) above.
6. b.(ii) Refunds	168 10 3	- - -	- 43 10 3	(9) As per correct classification.
			-125 - -	(10) Expunged being advance made and recovered within the year.
(iii) Fee for numbering Carts &c.	- 8 -	16 6 -	+ 15 14 -	(11) Vide (7) above.
7 (d) ii Others.	1575 15 6	1721 9 9	+ 43 10 3	(12) Vide (9) above.
			+ 162 - -	(13) Omission rectified.
Charges				
Grant III				
(b) Repayment of Debt	25 - -	- - -	-25 - -	(14) As per correct classification.
Repayment of Debt				
Investments &c.	- - -	25 - -	+25 - -	(15) Vide remark (14) above.
Advances Recoverable				
(a) Permanent.	- - -	50 - -	+50 - -	(16) As per correct classification.
(b) Others.	1070 11 6	895 11 6	-50 - -	(17) Vide (16) above.
			-125 - -	(18) Vide (10) above.
Refund of other than current collections	18 - -	180 - -	+162 - -	(19) Vide (13) above.
Closing Balance - municipal fund	9873 8 9	9873 - 9	- - 8 -	(20) Vide (1) above.
Deposits.				
Balance brought forward	4088 2 2	8588 2 2	+4500 - -	(21) As per last years closing balance.
Deposits by Renters.	3730 2 8	3260 2 8	+30 - -	(22) As per correct classification.
			-500 - -	(23) Expunged.
Do. Contractors.	30 - -	- - -	-30 - -	(24) Vide (22) 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.
Security by Municipal Servants	4514 15 3	14 15 3	-4500 - -	(25) Vide (21) above.
Other deposits	72 - 1	72 8 1	+ - 8 -	(26) Vide (1) above.
Credited to Municipal fund.	3784 9 6	3284 9 6	- 500 - -	(27) Vide (23) above.
Closing balance	8786 12 6	8787 4 6	+ - 8 -	(28) Vide (1) above.
D. C. B. Current.				
Tax on arts.				
Remitted by the Municipal Council Col: (3)	10 - -	10 8 -	+ - 8 -	(29) As per correct classification
Demand finally settled	4182 8 -	4182 - -	- - 8 -	(30) Vide (29) above.
Tax on Buildings.				
Remitted by the Council col: 2	18 15 9	8 11 5	- 10 4 4	(31) As per correct classification.
Remitted on account of vacant houses Col: 6	21 - -	31 4 4	+ 10 4 4	(32) Vide (31) above.
Tax on Lands.				
Demand as originally assessed. Col: 2	4210 13 9	4204 6 4	- 6 7 5	(33) Remissions wrongly included under demand and balance now taken out.
Balance. Col: 8	1220 7 3	1213 15 10	- 6 7 5	(34) Vide remark (33) above.
D. C. B. arrears.				
Tax on Buildings. col: 2.	1090 14 7	1090 12 7	- - 2 -	(35) As per correct classification.
col: 3.	3671 9 8	3670 12 5	- - 13 3	(36) Do. — Do.
Remitted. col: 6.	124 9 4	123 13 9	- - 11 7	(37) Do. — Do.
Written off col: 7	214 12 9	214 9 1	- - 3 8	(38) Do. — Do.
Tax on Lands. col: 2	901 3 5	8984 -	- 2 15 5	(39) Do. — Do.
Remitted col: 6	16 7 4	22 10 11	+ 3 1 10	(40) Do. — Do.
			+ 3 1 9	(41) Do. — Do.
Written off col: 7	334 4 3	328 3 -	- 6 1 3	(42) Do. — Do.
Balance col: 8	448 4 2	445 2 5	- 3 1 9	(43) Vide (39 to 42) above.

Abstract of Deposits Account for the year 1894-95.

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

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

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

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

Dis. 24.10.95. R.No. 671/1895

LOCAL FUND (1895) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,

Madras,

To

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

DEPUTY COLLECTOR 15 OCT. 95 CUDDALORE

No. 279/330.

Dated 14 } October 1895.
Received }

2/3861 M/95

No.

Subject.

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

Enclosure No 1.

In a letter from the Chairman Delegate, Municipal Council, Cuddalore, dated 16th December 1895, No. 614.

Extract from the Proceedings of the Municipal Council of Cuddalore passed at a meeting held on the 14th December 1895.

Present.

Ex. R. Rz. T. Sokkachella Naidu garu, Chairman
" S. Pandurenga Mudaliar Avergal Delegate.
W. A. M. L.

Surgeon Major W. A. Lee.

J. S. Wilson Esquire

Ex. R. Rz. K. Venkatasamy Chettiar Avergal

" S. Annamalai Mudaliar Avergal

" Mohamed Ismail Sahib Avergal.

Absent 13 Councillors.

Read report of the Assistant Inspector of Local Fund Accounts on the audit of the accounts of this Municipality for 1894-95 for submission to Government.

Recorded and forwarded to Government.

x x x

/Signed/ T. Sokkachella Naidu.

/True Extract/

Copied by. M T. Shachellam Chetty

Delegate

Enclosure No. 2.

In a letter from the Chairman Delegate, Municipal Council, Cuddalore, dated 16th December 1895, No 614.

COLLECTOR'S OFFICE
1 DEC 95
SOUTH ARCOT

3861 M/95.

Municipal Councillor's Office,
Cuddalore, 16th December 1895.

No 614

C No 1870/95
Dy

From,

M. R. Ry. T. Shachellam Naidu Garu,
Chairman Delegate, Municipal Council,
Cuddalore.

Local & Municipal Dept.
CURRENT No. 3861/95

To,

The Honorable J. F. Price,
Chief Secretary to Government,
Madras.

/ through the Collector of South Arcot. /

Sir,

I have the honor to forward, herewith, the audit report on the accounts of this Municipality for 1894-95 together with a Copy of the resolution passed by the Council thereon at their meeting held on the 14th Instant in which the report was Considered.

2. The remarks under "Details of balance" in Statement I have been noted for Careful attention.

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

T. Shachellam Chetty
Chairman Delegate.

Copied. JM
Compd. DOH