L. & M.
19-11-96.

INDEXED WHS

Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 171 M

DATED 6-2-97

DESPATCHED

[Despatch Abstract.]

Accounts

Recording report on an audit of the Cuddalore Mully. for 1895-96.

✓

BACK PAPERS.

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

FURTHER PAPERS.

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

46 987

Enquiry

Local & Munl. (189) Department.

CURRENT No. 229/m

Forwarded

A Jyothiswara Rao
Collector
18-1-97.

Rl
18/1.

Order / No. 171 Mun. 6-2-97

DESPATCHED.
19 JAN. 97

Recorded.

V.R
4/2/97

COLLECTOR'S OFFICE
18 JA
SOUTH ARCOT

From

The Chairman,
Municipal Council,
Cuddalore.

No. 560

Dated 11-1-97.

Received 21-1-97

Registered 21-1-97

Enclosures 2

Spare copies.

SECRETARIAT TO GOVT. LOCAL & MUNICIPAL DEPARTMENT
21 JAN 1897

SUBJECT.

Submitting the audit report on the accounts of this municipality for 1895-96, together with copy of a resolution passed by the Council thereon.

Submitted to the Collector South Arcot.

J. R. Cornelius
Dy Collr
13-1-97

To the Accountant General.
Dr. D. 8/2/97

Acc.

V61 a 4/2

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Municipal Councillors' Office,
Caddalore, 4th January 1897.

LOCAL & MUNICIPAL DEPT.
CURRENT No. 229 M

No. 560.

From,

Dr. A. Rg. C. S. Sivadasa Rao Avergal,
Chairman, Municipal Council,
Caddalore.

To,

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

/ Through the Revenue Officer in charge of the Caddalore Division. /

Sir,

I have the honor to forward, herewith, the Audit Report on the accounts of this Municipality for 1895-96, together with copy of a resolution passed by the Council thereon at their meeting held on the 17th December 1896.

I have the honor to be,

Sir,

Your Most Obedient Servant,

T. Chellamuthoppa
Chairman Delegate

Copied by. D.S.
Compd. by. D.S.

Extract from the proceedings of the Municipal Council of Caddalore passed at a Meeting held on the 17th December 1896.

Present.

Dr. R. Ry. C. S. Srinivasa Rão Avergal, Chairman.
Dr. J. C. Marsden.
Dr. R. Bz. Mahomed Murad Sherkair Avergal.
" P. Rama Rão Garu.
" Mahomed Razaak Sherkair Avergal.
" K. Mathuswami Chettiar Avergal.
" S. Pandurunga Mudelliar Avergal, B. A. B. L.
" P. T. Shadagopacharriar Avergal.
" M. Ganapathy Mudelliar Avergal.
" M. Comaraswami Pillai Avergal.
" T. Srinivachellam Naidu Garu.
" S. Kappaswami Naidu Garu.
" V. Sankuriah Naidu Garu.

Absent Councillors.

× × ×

Read report of the Assistant Inspector of Local Fund Accounts on the audit of the accounts of the Municipality for 1895-96 for submission to Govern

34. Recorded and forwarded to Govern

× ×

/ Signed / C. S. Srinivas

/ True Extract /

Copied by. D. S.
Comp'd by. W. D.

No. 1123 Engeur of 96

Local & Munl. (1896) Department.

CURRENT No.

G. D. DEPUTY COLLECTOR'S OFFICE
27 OCT. 96
CUDDALORE.

From

The Accountant-General, Madras.

Order

No. 2·7·D / 399

Dated 24th October 1896.

Received

Registered

Enclosures

Spare copies

SUBJECT.

Forwarding report on the audit of the accounts of the Cuddalore Municipality for 1895-96.

2 / 229 Thirty

BACK PAPERS.

G.O.	No	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Report on the audit of the Accounts of the Cuddalore **Municipality for the year 1895-96**

For Accountant General

Dated 28 Sept 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 Cuddalore Municipality for the year 1895-96.

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. 7890-14-6, was in agreement with that appearing in the ~~Bank~~ Treasury Pass Book allowing for outstanding cheques, and for deposits, Pro-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 Statement 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 noted in the accounts has been placed in the hands of the Chairman.

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

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

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

I have &c.
(Signed) M. K. Dhungasa Pudalia
Offg. Assistant Inspector of L.F. Accounts.

Forwarded to the Accountant-General

Camp Conoor
3rd October 1896

(Signed) W. J. F. Williamson,
Inspector of L. F. Accounts.

L.F.D.
399

Forwarded 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.

Fort St George
Acctt Genls Office
24th October 1896

L. Thomson
Offg. Accountant-General

81.

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Cuddalore for the official year 1895-96.

Heads of Account.	Actuals 1895-96. Detail of Minor heads.			Actuals 1895-96. Totals of Major heads.			Revised Estimate for 1895-96.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	9873	..	9				9873	..	..
b. Endowments	268	2	9				267	..	..
c. Water-tax Fund									
Total ..				10141	3	6	10140	-	..
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	4409	..	..				4150	..	..
b. Tax on buildings (section 63) ..	10120	..	4				9700	..	..
c. Tax on lands (section 63) ..	4423	6	7				4500	..	..
d. ~~Water-tax on buildings and lands (section 75)~~ Tax on lands unappropriated to any building or occupied by native huts. ..	283	6	9				300	..	..
e. Tax on vehicles with springs and palanquins (section 77) ..	1285	8	..				1300	..	..
f. Tax on animals (section 77) ..	1892	10	..				2100	..	..
g. Tax on carts and other vehicles without springs (section 85) ..	1912	..	..				2200	..	..
h. Tolls (section 91)—									
Gross receipts	13933	6	6				13900	-	..
Less Local Fund share ..									
i. Penalties on account of—									
i. Tax on arts									
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				38259	6	2			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..	40	..	..	40	..	..	25	..	..
Carried over ..				38299	6	2	38170	-	..

STATEMENT I—*cont.*

Heads of Account.	1895-96. Detail of Minor heads.			1895-96. Totals of Major heads.			Revised Estimate for 1895-96.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				38299	6	2	38170	"	"
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands									
ii. Rent of buildings ..	20	13	2				20	"	"
iii. Avenue receipts ..	459	14	3				500	"	"
iv. Fees from Travellers' Bungalows	155	"	"	635	11	5	160	"	"
b. i. Sale-proceeds of lands ..									
ii. Produce of lands, gardens, &c.									
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	8	12	"	8	12	"	15	"	"
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	2045	2	2	2045	2	2	2050	"	"
d. i. Fees from educational institutions	132	13	3				130	"	"
ii. Other revenue from educational institutions ..				132	13	3			
iii. Sale-proceeds of books in Municipal Book Depôt ..									
e. i. Sale-proceeds and composition fees of medicines ..	446	9	3				400	"	"
ii. Other Hospital receipts ..				446	9	3			
f. i. Income from markets ..									
ii. „ slaughter houses ..	951	14	7				950	"	"
g. Other fees	97	5	7	1049	4	2	100	"	"
i. Distraint fees	23	8	"				30	"	"
ii License fees	486	13	9				600	"	"
iii. Cart-stand fees	409	6	5				395	"	"
iv. Fees from extracts from Birth and Death Registers ..	6	"	"	925	12	2	10	"	"
h. Fines under Municipal and other Acts	1023	6	"	1023	6	"	1000	"	"
i. Interest on investments—									
i. General, including choultries									
ii. Educational									
iii. Medical	823	15	"				940	"	"
Premium on loans				823	15	"			
Carried over ..				45390	11	7	45470	"	"

Statement II—*cont.*

Heads of Account.	1895-96. Detail of Minor Heads.			1895-96. Totals of Major Heads.			Revised Estimate for 1895-96.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				45390	11	7	45470	"	"
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..							205	"	"
Buildings									
Municipal Schools ..									
Other purposes ..									
ii. Medical									
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes Cholera ..	678	9	"	678	9	"	685	"	"
b. From Local Boards—									
i. Education									
ii. Medical									
iii. Other purposes Lighting Bonnar Bridge	46	"	11	46	"	11	200	"	"
c. Other grants and contributions—									
i. Education									
ii. Medical									
iii. Other purposes									
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	175	12	8				160	"	"
ii. Other purposes				175	12	8			
b. Other items—									
i. Fishery rents									
ii. Refunds of Expenditure of previous year	5	"	"				14	"	"
iii. Fee for numbering carts, &c.	"	14	"				2	"	"
iv Other items	63	6	"				109	"	"
Sale of tin plate	18	10	"				40	"	"
Sale of animal lymph	24	5	"						
Sale of toll tickets	154	10	"				135	"	"
Carried over ..				46562	15	2	47020	"	"

Statement ~~II~~ I—*cont.*

Heads of Account.	1895-96. Detail of Minor Heads.			1895-96. Totals of Major Heads.			Revised Estimate for 1895-96.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				46562	15	2	47020	"	"
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	130	"	"				130	"	"
ii. Others	1250	11	9	1380	11	9	710	"	"
Total Receipts ..				47943	10	11	47860	"	"
Add opening balance ..				10141	3	6	10140	"	"
Grand Total ..				58084	14	5	58000	"	"

* 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. at full schedule rate.
2. Tax on buildings levied at 7 per cent. and tax on lands at ~~annas~~ 7 per cent. of rent value. ~~for every 80 square yards.~~
2(a) Tax on lands unappropriated to any building or occupied by native huts.
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. 4 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, dated 2 March 1891, No. 282 M.
8. The house-tax registers were last revised in the official year 1893-94 and the land tax registers in the official year .
9. Total extent of land assessed is 447 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

* The tax on this description of land was levied at the rate of 6 pies for every 80 square yards in accordance with the resolution of the Council passed at their meeting held on the 24 March 1893.

In cases where the actual cost of a building can be ascertained, 5 per cent of it is taken as the annual rental; in other cases a reasonable rental value is fixed.

In cases of lands, the rental value is fixed at Rs 25 per cawny of wet land and at Rs 12 for a cawny of dry land.

To Provincial Funds for scrutiny ... &c.
... as for works ...

Statement II—*cont.*

Heads of Account.	1895-96. Detail of Minor Heads.			1895-96. Totals of Major Heads.			Revised Estimate for 1895-96.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..				46562	15	2	47020	"	"
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	130	"	"				130	"	"
ii. Others	1250	11	9	1380	11	9	710	"	"
Total Receipts ..				47943	10	11	47860	"	"

Statement II.

Expenditure from the Municipal Fund of the Town of Cuddalore for the official year 1895-96.

Heads of Account.	1895-96. Detail of Minor Heads.			1895-96. Totals of Major Heads.			Revised Estimate for 1895-96.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
GRANT I—(*Public Works*)—									
1. New Works—									
a. Communications	198	"	"				250	"	"
b. Buildings	663	"	3				1710	"	"
c. Drainage									
d. Water-supply				861	"	3			
e. Miscellaneous public improvements									
2. Repairs—									
a. Communications	8525	7	2				8000	"	"
b. Buildings	389	10	3				2920	"	"
c. Drainage—									
i. Repairs to works ..									
ii. Establishment for flushing drains, &c.	784	4	11				860	"	"
d. Water-supply—									
i. Repairs to works, machinery, &c, ...	303	"	9				330	"	"
ii. Establishment	180	"	"				180	"	"
iii. Contingencies	35	"	8	10217	7	9	30	"	"
e Miscellaneous public improvements									
3. Establishment	406	"	"	406	"	"	410	"	"
4. Tools and Plant and other stores	119	9	6	119	9	6	130	"	"
5. Contributions—									
a. To Local Boards for works ..	190	"	"				190	"	"
b. To Provincial Funds for scrutiny of estimates, &c.									
c. To others for public works ..				190	"	"			
Total, Grant I ..				11794	1	6	15010	"	"
GRANT II—(*Education*)—									
1. Training Schools—									
a. Contributions to Local Boards..									
b. Stipends to Normal students ..	214	4	9	214	4	9	240	"	"
2. Municipal Schools—									
i. On Salary System—									
a. Establishment									
b. Contingencies									
Carried over ..				214	4	9	240	"	"

Statement II—*cont.*

Heads of Account.	1895-96 Detail of Minor Heads.			1895-96 Totals of Major Heads.			Revised Estimate for 1895-96.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..				214	4	9	240	"	"
GRANT II—(*Education*)—cont.									
ii. On salary Results System—									
a. Fixed Payments	512	15	5				520	"	"
b. Results Grants	242	8	"				250	"	"
c. Contingencies	61	8	"	816	15	5	110	"	"
3. Salary Grants	346	"	"	346	"	"	350	"	"
4. Results Grants	1448	12	"	1448	12	"	2500	"	"
5. Combined Grants—									
a. Fixed payments									
b. Results Grants									
6. Inspecton—									
a Contributions to Local Boards..									
b. Municipal Inspectors—									
i. Establishment	240	"	"				240	"	"
ii. Contingencies	9	5	10	249	5	10	10	"	"
7. Miscellaneous—									
Building grant	25	"	"				200	"	"
a ~~Building, furniture, &c., grants.~~ Furniture grant	268	"	"						
b. ~~Common gymnasium~~— Drawing									
i. Establishment	118	"	"				120	"	"
ii Contingencies	30	1	3				30	"	"
c. Other items				441	1	3			
Total, Grant II ..				3516	7	3	4670	"	"
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	4102	10	9				4140	"	"
b. Medicines and Supplies ..	2312	2	10				2400	"	"
c. Diet of Patients	1736	15	9				1800	"	"
d. Sundries and Contingencies ..	871	11	1				880	"	"
e. Contributions to Local Boards..				9023	8	5			
Carried over ..				9023	8	5	9220	"	"

Statement II—*cont.*

Heads of Account.	1895-96. Detail of Minor Heads.			1895-96. Totals of Major Heads.			Revised Estimate for 1895-96.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..				9023	8	5	9220	"	"
GRANT III—*Sanitation and Medical Service*—cont.									
2. *a*. Contributions to Provincial Funds for—									
i. Medical College ..	275	"	"				100	"	"
ii. Sanitary Inspection ..	187	"	"				190	"	"
iii. Medical reserve staff ..	36	"	"				30	"	"
iv. Cutlers' Establishment ..	15	"	"	513	"	"	20	"	"
b Contributions to Local Boards, &c, for—									
i. Medical Schools ..									
ii. Reserve staff									
c. Other Contributions ..									
3. Vaccination—									
a. Establishment	260	3	"				260	"	"
b. Contingencies	290	7	5				300	"	"
c Contributions to Local Boards ..				550	10	5			
4. Registration of Births and Deaths—									
a. Establishment	300	"	"				300	"	"
b. Contingencies	88	12	"	838	12	"	10	"	"
5. Conservancy, Road cleaning and Road watering—									
a i. Establishment	5946	3	3				6010	"	"
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	~~3522~~ 3507	~~12~~ 3	~~5~~ 5	~~9468~~ 5306	~~15~~ 8	8	3400	"	"
b. Private scavenging—									
i. Establishment	403	6	"				410	"	"
ii. Contingencies, such as cost of scavenging carts, &c. ..	879	11	3	1283	1	3	930	"	"
c. Cholera charges	169	11	2	169	11	2	150	"	"
d. Contingencies	41	5	6				100	"	"
Removing prickly pear	19	12	"	61	1	6	100	"	"
Total, Grant III ..				~~2140~~ 2133	~~8~~ 12	~~5~~ 5	21530	"	"

Statement II—*cont.*

Heads of Account.	1895-96. Detail of Minor Heads.			1895-96. Totals of Major Heads.			Revised Estimate for 1895-96.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	424	8	"				430	"	"
b. Contingencies	2072	6	9	2496	14	9	2000	"	"
2. i. MARKETS—									
a. Establishment									
b. Contingencies	"	"	"				10	"	"
ii SLAUGHTER-HOUSE—									
a. Establishment	57	3	"				60	"	"
b. Contingencies	11	3	"	68	6	"	10	"	"
3. CHOULTRIES—									
a. Establishment	72	"	"				70	"	"
b. Contingencies	9	6	"				10	"	"
c. Feeding Travellers	411	2	7	492	8	7	500	"	"
4. TRAVELLERS' BUNGALOW—									
a. Establishment	108	"	"				110	"	"
b. Contingencies	88	15	6	196	15	6	30	"	"
5. AVENUES—									
a. Establishment									
b. Contingencies	2	"	"	2	"	"	10	"	"
6. PUBLIC GARDEN—									
a. Establishment	60	"	"				60	"	"
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..	6	14	"	66	14	"	10	"	"
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 ..				3323	10	10	3310	"	"

Statement II—*cont.*

Heads of Account.	1895-96. Detail of Minor Heads.			1895-96. Totals of Major Heads.			Revised Estimate for 1895-96.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				3323	10	10	3310	"	"
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. OTHER CHARGES—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..	159	2	"				170	"	"
iii. Printing	~~811~~ 443	~~1~~ 12	~~"~~ 9				500	"	"
iv. Compensation for lands ..									
v. Other items	* 747	~~14~~ 12	~~10~~ 5	1350 ~~+718~~	11 ~~1~~	2 ~~10~~	760	"	"
Total, Grant IV ..				~~5041~~ 4674	~~12~~ 6	~~8~~ "	4740	"	"
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	2302	10	8				2360	"	"
ii. Inspection				2302	10	8	420	"	"
b. Collection of Municipal Taxes—									
i. Establishment	~~826~~ 16	~~14~~ "	~~11~~ 7				770	"	"
ii. Purchase of account books, paper, money boxes, repair to out-posts, &c.	~~272~~ 574	~~15~~ 9	~~2~~ 8	~~1099~~ 1390	~~14~~ 10	~~1~~ 3	260	"	"
c. Collection of Tolls—									
i. Establishment	~~287~~ 9	~~11~~ "	~~6~~ 6	~~287~~ 9	~~11~~ "	6	220	"	"
ii. Contingencies	0	-	-				..	-	-
d Office contingencies other than (*b*) (ii)	~~240~~ 330	~~"~~ 14	~~"~~ 6	~~240~~ 330	~~"~~ 14	6	240	"	"
e. Contributions for Central office and Audit establishments ..	240	"	"	240	"	"	240	"	"
Total, Grant V ..				~~4170~~ 4553	~~4~~ 3	~~3~~ 11	4510	"	"
REPAYMENT OF DEBT—									
a. Instalments paid during the year	25	"	"				30	"	"
b. Invested on account of Sinking Fund (Value of securities purchased)				-					
c. Charges of investment ..				25	"	"			
INTEREST—									
a. On account of last year ..									
b. „ of current year ..									
Carried over ..				25	"	"	30	"	"

* Time fine charge 71-7-6
For making tin plates 11-10-9
For payment for moiety of rent of fish market 310-1-2

Remuneration 240-0-0
to outdoor constables 11-5-0
Election Charges
Miscellaneous 60-103-4-0

Statement II—*cont.*

Heads of Account.	1895-96. Detail of Minor Heads.			1895-96. Totals of Major Heads.			Revised Estimate for 1895-96.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				25	"	"	30	"	"
Advances recoverable—									
a. Permanent..	160	"	"				150	"	"
b. Others	4065	8	10	4225	8	10	"	"	"
Refunds of other than current collections.	12	1	"	12	1	"	20	"	"
Discount									
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank				4262	9	10	200	"	"
Total Expenditure .				50193	15	11	50566	"	"
Balances—									
a. Municipal Fund				7436	11	4	7075	"	"
b. Endowments				454	3	2	365	"	"
c. Water tax Fund									
Grand Total ..				58084	14	5	58000	"	"

Note to Statement II.

Position of the Municipality of Cuddalore *on 31st March* 1896.

Liabilities.

	RS.	A.	P.
Balance of Loans			
Deposits to be adjusted ..	8450	4	10
Other Liabilities (in detail) ..	× 150	"	"
× Repayment of debt to the Dispensary Funded Capital	o 34	15	9
o Contribution due to District Board for watching establishment of Cadilam & Penner omitted to be shewn in the Annual Statement			
Total ..	8600	4	10
	34	15	9
	8635	4	7

Assets.

		RS.	A.	P.
Municipal Balance..	Cash	6890	14	6
	Securities ..	1000	"	"
Deposit Balance ..	Cash	3572	1	4
	Securities ..	4878	3	6
Sinking Fund of loans		.	.	.
Funded Capital of endowed institutions, Hospitals, &c.		23600	"	"
Total ..		89941	3	4
Value of Premises, &c.		46054	"	"
Do. of Tools and plant		1259	"	"
Do. of Live stock		"	"	"
Do. of Furniture		228	"	"
Arrears of taxes, &c.		2109	6	8
Other assets (in detail)		"	"	"
205-0-0 due from Provincial on account of Stipends to normal students. 88-8-10 leeing contribution for lighting Penna bridge		293	8	10 ×
Total ..		49650	6	8
		+293	8	10
× as per para 1 of Office memo from Government d: 20th July 1896 no 844.				
Claims—				
Advances Recoverable—		170	"	"
Permanent advance		~~160~~	~~"~~	~~"~~
Advances for works, &c. ..		~~4065~~ 4149	~~8~~ "	~~10~~ 1
Total ..		~~4225~~ 4319	~~8~~ "	~~10~~ 1
Grand Total ..		~~93817~~ 94262	~~2~~ 2	~~10~~ 11

STATEMENT III.—*Municipality of* Cuddalore — Abstract of Deposits Account for the year 1895-96.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	8787	4	6	1. Credited to Municipal Funds	2469	12	3
1 Deposits by Appellants	178	14	4	2. Returned to Appellants	57	15	4
2 Do. by Renters	4388	12	4	3. Do. to Renters	2325	9	8
3. Do. by Contractors	50	"	"	4. Do. to Contractors	50	"	"
4. Do. as Security by Municipal Servants	12	14	"	5. Do. to Municipal Servants	100	"	"
5. Deposited for the execution of work for which Private Parties are liable ..	"	"	"	6. Do. to Parties	"	"	"
6. Other Deposits under the Act or bye-laws	35	12	11	7. Paid to Claimants	"	"	"
Total Receipts ..	4666	5	7	Total ..	5003	5	3
				Balance * ..	8450	4	10
Grand Total ..	13453	10	1	Grand Total ..	13453	10	1

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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. 92-93	Rs.	A.	P.	No. of items.	Year. 93-94	Rs.	A.	P	No. of items.	Year. 94-95	Rs	A.	P.	No. of items.	Year. 95-96	Rs.	A	P.	Total. No. of items.	Rs.	A.	P	Remarks.
Appellants' Deposits ..																	16	19	"	"	16	18	10	11	15	6	13	8	23	23	"	9	70	67	9	4	
Renters do. ..																									2	30	2	8	16	3129	13	4	18	3160	"	"	
Contractors' do. ..																	5	250	"	"	1	30	"	"					1	50	"	"	7	330	"	"	
Municipal Servants' do. ..																					8	4826	4	"	7	9	1	6	3	12	14	"	18	4828	3	6	
Deposits for Work ..																																					
Miscellaneous Deposits, viz.																									4	28	11	1	14	35	12	11	18	64	8	"	
Total ..																	21	269	"	"	25	4957	14	11	28	74	12	11	57	3251	9	"	131	8450	4	10	

Statement IV-A.—*Municipality of* Cuddalore — Demand, Collection and Balance Statement for the year 1895-96.

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.	4780	"	"	127	8	"	4652	8	"	4326	"	"				115	"	"	211	8	"
2. „ on buildings	9773	"	1	3	12	6	9769	3	7	9200	8	10	62	13	3	51	1	5	454	12	1
3. „ on lands	4198	2	9	"	"	"	4198	2	9	3390	7	11				68	11	9	738	15	1
4. Tax on lands unappropriated to any ~~Water tax on buildings and lands~~ built upon or occupied by native huts ..	240	9	2	"	"	"	240	9	2	165	"	6							75	8	8
5. Tolls (gross receipts)	× 13933	6	6	-	-	-	13933	6	6	13933	6	6									
6 Market rents	× 951	14	7	-	-	-	951	14	7	951	14	7									
7. Slaughter-house fees	× 97	5	7	-	-	-	97	5	7	97	5	7									
8. Rent of cart-stands	× 409	6	5	-	-	-	409	6	5	409	6	5									
9. Private scavenging fees	× 175	12	8	-	-	-	175	12	8	175	12	8									
10. Sweeping the Comities to be shown in the annual Statement)	2040	"	"	-	-	-	2040	"	"	× 2045	2	2									
11.																					
12.																					
13.																					
14.																					
																Total			1480	11	10

× Includes interest Rs 33-6-6
do 1-14-7
do 1-5-7
do 5-2-2

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Statement IV-B.—*Municipality of* Cuddalore Demand, Collection and Balance Statement for the year 1895-96—*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.	33 8 -	119 8 -	158 - -	83 - -	8 - -	47 - -	15 - -	from 92-93
2. „ on buildings	189 10 10	873 8 5	1063 3 3	919 7 6	5 9 6	71 5 11	66 12 4	„ 88-89
3. „ on lands	445 2 5	1213 15 10	1659 2 3	1032 14 8	6 3 7	102 3 6	517 12 6	„ 87-88
4. ~~Water-tax on buildings and lands~~ Tax on lands mortgaged to Govt. Guidance or agencies by ryots	- - -	149 3 2	149 3 2	118 6 3	- - -	1 10 11	29 2 -	„ 94-95
5. Tolls								
6 Market rents								
7. Slaughter-house fees								
8. Rent of cart-stands								
9. Private scavenging fees								
10.								
11.								
12.								
13.								
14.								

Total 628 10 10
Grand Total 1480 11 10
2109 68

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

	Rs.	A.	P.
(1) Total amount outstanding at the beginning of the year	1474	8	-
(2) Amount advanced during the year	5382	10	-
Total ..	6856	13	-
(2) Amount adjusted during the year—			
(*a*) On account of advances made during the year	1157	1	2
(*b*) Do. previous years	1380	11	9
Total amount outstanding at the end of the year* ..	4319	-	1
Total ..	6856	13	-

* *Details of Balance.*

Permanent Advances

90-91	Dist: Medical & Sanitary officer for lying in ward	10-0-0
22.8.95	Do for animal vaccination	50-0-0
7.8.95	Manager, Endowed Choultry	60-0-0
12.8.95	Head Accountant	40-0-0
8.1.96	Inspector 5th Division for inoculation of calves	10-0-0
		170-0-0

Other advances

88-89	Balance of advance to late mine Inspector Arulappa Pillai for repair of fish market & dispensary	0-15-3
26.4.93	Messrs Best & Co for Kerosine oil	82-8-0
29.10.95	Hospital Assistant for medicines	0-5-0
5.12.95	Sub asst Inspector for Kunnapalayam school shed	20-12-0
16.1.96	Dist Medl & Sanitary officer for repair of new Town Hospital	600-0-0
24.2.96	Inspector of Salt revenue for remetalling road	130-0-0
17.3.96	Mr Arumugam Pillai, Councillor for erecting drains around well near Court house.	14-7-10
19.3.96	Mr Sadagopachari for erecting latrine	300-0-0
23.3.96	Dist Medl & Sanitary officer for repairing New Town Hospital	1900-0-0
	Do Do for erecting Vaccine Depot	850-0-0
19.3.96	Mr Pandarangam Mudr for erecting latrine	300-0-0
		4149-0-0
		4319-0-0

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Charges.				
Grant III S.ii. Other charges &c	3522 12 5	3507 3 5	− 15 9 .	(1) As per correct classification
Grant IV				
9. iii. Printing	811 1 .	443 12 9	−336 11 3	
v Other items	747 14 10	747 12 8	− 2 9 4 .	(2) Do Do
			− 1 5 .	
			+ 2 13 .	(3) Do Do
			+ 15 9 8	(4) Vide item (1) above
			− 18 8 5	(5) As per correct classification
Grant V				
b (i) Establishments	826 14 11	816 . 7	− 10 14 4	(6) Do Do
(ii) Purchase etc	272 15 2	874 9 8	+336 11 3	(7) Vide item (2) above
			− 2 13 .	(8) Do (3) Do
			+ 18 8 5	(9) Do (5) Do
			+ 10 14 4	(10) Do (6) Do
c (ii) Contingencies	287 11 6	281 . 6	− 6 10 6	(11) As per correct classification
d) Other Contingencies			+ 1 5 .	(12) Vide item (2) above
Other items b (ii)	240 . .	330 14 6	+ 29 4 .	(13) Do Do
			+ 61 10 6	(14) Vide item (1) above
Note to Statement II				
Other liabilities	- - -	34 15 9	+ 34 15 9	(15) Omitted to be shown in the Annual Statement - now shown.
Other Assets	- - -	293 8 10	+ 293 8 10	(16) As per para 19 of Govt. Office memo No 814 d: 20 July, 1926.
Permanent advance	160 . .	170 . .	+ 10 . .	67) Omission rectified
Advances for works	1062 8 10	1145 . 1	+ 83 7 3	(18) Do

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.

Then given for copying ____
Then copied 12. 6/2 189 7
Then examined ____
Then signed 6/2

AD 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								

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