[L. & M. 6,000—5-4-99.]

Local & Munl. (1899) Department.

MISCELLANEOUS.

G.O., No. 673/M

DATED 15-5-99.

INDEXED.

[Despatch Abstract.]

Accounts

Recording, with remarks, the orders on the audit report of the — of the Madura Municipality for the year 1897-98.

BACK PAPERS.

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

FURTHER PAPERS.

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

Local & Munl. (189) Departmen

CURRENT No. 1251 M

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6 MAY 1899

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From

Order No. 673 Mun 8/15/5/99 The Chairman
Municipal Council
Madura.

Recorded.

2. The report promised in para 3 of the chairman's Endorsement is awaited.

No. 848.

7/5/99
12.5.99

ade
13/5/99

Dated 28th April 1899
Received 6th May 99
Registered 8th
Enclosures 1
Spare copies nil

SUBJECT.

Submitting with remarks the audit report for the year 1897-98 &c

To
The chairman, Mc. Madura. P.O.
" Accountant General L.O.
Dup. 16/5/99

12/5/99

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

20/10/26

Forwarded to the Chairman

Municipal Council, Madura

for early transmission with remarks on the points reported to by the Auditor of Local Funds ~~at present under collection~~.

By

Collector

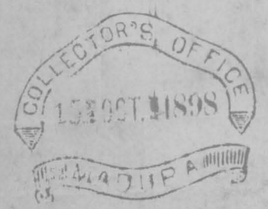
18.10.26

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2898
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Local & Munl. (189) Department.

CURRENT No.



From The Accountant General
to the Government of Madras

Order

No. 278
446

Dated 13 October 1898

Received

Registered

Enclosures

Spare copies

SUBJECT.

Forwarding report on the Audit of the Accounts of the Madura Municipality for 1897-98.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Report on the audit of the Accounts of the Madura Municipality for the year 1897-98.

Camp. Coonoor
Dated 27th August 1898.

To

THE Accountant General.

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 1897-98.

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. 20309-5-3, is in agreement with that appearing in the $\frac{\text{Bank}}{\text{Treasury}}$ Pass Book, allowing for outstanding cheques, for deposits, and for unremitted revenue remaining on hand at the close of the year. Drg Rs 3819-1-4

5. Statement VI explains the alterations (shown in red ink in the other appended statements), made in the figures already reported to Government by the Municipality with its Annual Report. *or*

~~The audit having been conducted before the submission by the Municipality of its Annual Report, the figures contained in the accompaniments to the latter, should agree exactly with those in the statements hereto appended.~~

6. 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.

7. A note on the defects discovered during the audit ~~has been~~ is being forwarded to the Chairman. The following points however deserve to be brought to the notice of Government.

It was noticed in the course of verification of the outstanding and written off items that bill receipts amounting to Rs 464-12 were not forthcoming.

forthcoming. This sum includes a book containing outstanding bills to the value of Rs 37-8-0 which was reported to have been filed in the Magistrates Court, and the net amount not accounted for may therefore be taken as Rs 427-4-. Vide statement attached. A detailed list of the items comprising this sum was prepared and handed over to the Chairman who passed an order that the amounts due should be recovered from the Subordinates concerned; (~~Only Rs 112-5-~~). Up to the end of the audit, however, only Rs 112-5-0 had been paid in for credit to the tax heads concerned, besides Rs 100 which was deposited by one of the bill Collectors, pending production of certain entire books containing outstanding bills to the extent of Rs 127-8-" said to have been mislaid by him:- This leaves the Sum of Rs 3 14- 15-" still to be accounted for, or Rs 214- 15-" after allowing credit for the deposit of Rs 100 referred to above. It is trusted that the entire amount will be recovered and credited to the Municipality.

The short credits above alluded to may be divided into three classes viz (1) those in which in addition

addition to the receipts being missing the dates of collection and credit had been marked on the counterfoil and attested by the initials of the bill collector or clerk or both, (2) those in which the receipts were merely missing and (3) those in which the entire books were not produced. All the items comprising class (1) are clear cases of attempted mis-appropriation. These have been separately detailed and pointed out to the Chairman in person, as well as to the pleader whom he instructed to enquire into the matter with a view, if possible to the prosecution of the chief offender, the 4th ward Bill Collector.

In the case of class (2) the presumption is that the amounts were mis-appropriated, but unless the original receipts can be obtained from the parties to whom they were granted, it would be impossible to sustain a prosecution. The Subordinates concerned, may therefore be dealt with departmentally.

As.

Neither of these points is now ... I have ...

As regards class (3), it is not possible in the absence of the books, to say how much was actually made away with, and it would be well therefore, if the whole amount were recovered from the bill collectors and others responsible. I hardly think they should be allowed to produce the books now, as it would be difficult to say whether they were really the original ones or not. For instance, prior to the transfer of the printing work to the Lawrence Asylum Press the tax bills were not machine-numbered in a consecutive Series, and the forms themselves were not properly accounted for. It would be comparatively easy, therefore for fresh bills to be written up and produced as the old ones especially as the Stamp containing the Chairman's facsimile signature could be easily obtained. I am not aware in whose custody it usually remains but it was used in the office on several occasions during the time of the Audit when the Chairman was not present. This proposal will probably meet with

opposition

opposition on the part of the establishment but I think Government may be asked to support it as there is no doubt the subordinate staff needs a sharp lesson. For years past the accounts have been badly reported on and it is to be feared that many irregularities have been committed with impunity. In the present case those misappropriations were facilitated by the systematic neglect of the rule requiring only a limited number of books to be handed over to each Bill Collector at a time. The latest order on the subject is G.O. No. 91 dated 15th January 1898 and it is said that the requirement is now being observed. The matter is an important one.

2. The rate at which the kerosine oil contract was let out during 1897-98 seems very high when compared with the market rates during that year and the rates accepted for the year 1896/97 and 1898/99. Vide details below.

A.

As a result the expenditure on that account was Rs 1627- over the revised budget estimate figure and the actuals of the previous year although there was no increase in the number of lights. The oil in question is said to have been of a superior quality but even the price seems excessive.

for

Contract rate for 1897/98	Market rate during 1897/98	Contract rate for 1896/97	Contract 1898-	rate for 1899-
Rs 5-8-- per case.	Rs 3-15 in April 97 per case vide voucher No 285 Rs 3-14-4 in Sept 97 per case vide vouchers Nos 462 and 479.	Rs 3-14-- per 8 Gallons.	Rs 4-4-4 per Case.	

3. Land tax was not levied during 1897 → 98. on house sites and lands not appertaining to buildings although it was pointed out in para 3 (1) of G. O No 2047 M dated 20-9-97 on the administration report for 1896/97 that the amended Act III of 1897 permitted this to be done. The tax should be levied for the current year at least. (5)

4. The general results of the audit must be considered unsatisfactory. The statements of differences attached to this report contains the largest number of items I have ever seen, and shows how extremely unreliable are the figures reported to Government. Items 11 to 101 represent mere misclassifications which are perhaps not of any great concern, while the remainder (Nos 1 to 10 and 102 to 225) appertain to the D. C. B statements on which information is furnished as to the progress of collections of taxes &c. These are of importance and show have been prepared with the utmost care. The errors are due to the fact that the figures entered in the Ledger were accepted without being properly reconciled with those shown in the several demand and other registers. This I had to do myself and as a consequence much additional labour was involved and the time allotted for the audit had to be exceeded. It is trusted an endeavour will be made to improve matters. The account ant and other subordinate clerks were personally instructed during the course of the audit on various points connected with their work and I think the office generally has had something of an awakening The manager, should however, be given to understand that he is responsible for the proper supervision of the office Establishment, and that it is part of his duty to carefully examine the various registers from time to time to see that they are correctly posted and are kept up to date. Neither of these points is now looked to.

I have &c

I have &c

(sd) W. J. Williamson
Assistant Accountant General
& Inspector of L. F. accounts.

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

2. The report shows a want of supervision and system and neglect of prescribed rules. The management of the office and the collection of revenue was left in the hands of the manager who has proved quite unfit for the duties entrusted to him, the result has been misappropriation of funds fortunately not of a large sum and there is a possibility of the greater part being made good, any balance unrealized might as suggested by the Inspector be recovered from those immediately responsible for the loss.

3. It is proposed now to appoint a Secretary. Special care should be taken in his selection and only a man suitable for the post in every respect appointed as the office is one of some importance and the detailed management of the whole of the affairs of the municipality will be in his hands.

L.F.D.
446
Fort Saint George
Acctt. Generals Office
13th. October 1898

(for) Accountant General

Statement
Short Credit.

Particulars	Amount			Dates of Collection	Amount remitted if any			Date of remittance	Remarks.
Market rents	6	10	"	Rents from 7-96	5	6	"	26.7.98	
								2-8-98	
House Tax	22	12	"	Do 16.10.96 to 20.4.98	22	12	"	25.7.98 to 7.8.98	
Water Tax	16	15	"	20.4.96 to 3.3.98	14	15	"	20.6.98 to 7.8.98	
Tax on lands not appertaining to Buildings	"	8	"	10 1.98	"	8	"	30.7.98	
Water Tax on Do	"	4	"	10.1.98	"	4	"	Paid	
Profession Tax	1	8	"	12.7.95 to 3.10.96	1	"	"	2.8.98.	
Land Tax	14	5	"	27.1.94 to 27.4.97	Nil			Nil	
Private Scavenging Fees	4	5	6	31.3.94 to 30.6.98	"	11	"	2.7.98 2.8.98	Diff 21.11.6
	67	3	6		45	8	"		
				Written off bills not forthcoming.					
House Tax	7	5	6	"	4	3	"	3.8.98	
Water Tax	"	4	"	"	"	4	"	3.8.98	
Profession Tax	6	8	"	"	"	"	"	"	
Tax on lands not appertaining to Buildings	16	8	"*	" 12-" on 29-3-97	2	8	"	2-8-98 3-8-98	
Water tax on Do	4	2	"	"	"	6	"	Do	
Tax on lands	2	7	"	"	"	12	"	3.8.98	
	37	2	6		6	1	"		

* Of this sum Rs 13-8-" is due by the 7th Ward bill Collector who states that the book has been mislaid. This man has deposited Rs 100 towards the above amount and the sum of Rs 114 referred to below against Profession Tax.

Bill receipts not forthcoming for outstanding items.

Particulars	Amount outstanding	Amount paid	Date of credit	Remarks.
Profession Tax	123 " "	" " "		Rs 114 appertains to the Bill Collector who states that the book has been mislaid.
House Tax	3 8 "	3 8 "	16.7.98 to 3.8.98	
Water Tax	4 4 "	3 " "	20.7.98 to 3.8.98	
House & Water Tax	35 10 "	35 10 "	28.6.98 to 30.7.98	
Land Tax	2 15 "	2 15 "	3. 8. 98	
Market Rents	27 6 "	5 6 "	28.7.98 to 2.8.98	It is stated that bills were not prepared for Rs 22
Private Scavenging Fees	81 10 6	" " "		
Total	278 5 6	50 7 "		

Besides the above a book containing outstanding bills to the value of Rs 37-8" was also not produced. This is reported to have been sent to the Dy Magistrate's Court.

Incorrect preparation of Bills.

Private Scavenging Fees	1 3 6	" " "		
Water Tax	1 11 "	" 5 "	2.8.98	
Profession Tax	" 8 "	" " "		"
	3 6 6	" 5 "		

Bills not prepared.

Water Tax	" 7 "	
House & Water Tax	3 14 "	
	4 5 "	

Bill receipts not forthcoming for Dangerous & offensive trades.

36	13 "	10 " "	3. 8. 98	

Abstract.

Particulars.	Amount Due	amount remitted	Balance
Short credit	67 3 6	45 8 "	21 11 6
Written off Bills	37 2 6	6 1	31 1 6
Bill receipts not forthcoming	278 5 6	50 7 "	227 14 6
Dangerous & offensive trades	36 13 "	10 " "	26 13 "
Total	419 8 6	112 " "	307 8 6
		100 " " Deposit	(-)100 " "
			207 8 6
Incorrect Bills	3 6 6	" 5 "	3 1 6
Bills not prepared	4 5 "	" " "	4 5 "
	427 4 "	112. 5 "	314 15 "
		or	or
		212 5	214 15 "

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Madura for the official year 1897-98.

Heads of Account.	189 -9 . Details of Minor heads.			189 -9 . Totals of Major heads.			Revised Estimate for 189 -9 .		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	12.436	15	8				11.480	"	"
b. Endowments	1.837	14	10				1840	"	"
c. Water and Drainage Tax Fund.									
Total ..				14.274	14	6			
2 MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	13646 175	"	"				16540	"	"
b. Tax on buildings (section 63) ..	47164 089	15	"				50320	"	"
c. Tax on lands (section 63) ..	1262 1363	7 2	4 4				3060	"	"
d. Water and Drainage Tax on buildings and lands (sec. 75).	23,928 884	11 5	" "				25280	"	"
e. Tax on vehicles with springs and palanquins, &c. (section 77).	1605 15-98	8	"				1600	"	"
f. Tax on animals (section 77) ..	3028 45	" 8	" "				2900	"	"
g. Tax on carts and other vehicles without springs (section 85) ..	2440	"	"				2400	"	"
h. Tolls (section 91)—									
Gross receipts, Rs. 31862-8-11									
Less L. F. share, Rs. 10614-3-7	21248	5	4				21470	"	"
i. Tax on domestic male Servants (section 96A)									
j. Penalties on account of—									
i. Tax on arts .. .	"	8	"				20	"	"
ii. Tax on buildings ..	1	4	"				100	"	"
iii. Tax on lands									
iv. Water and Drainage Tax on buildings and lands ..							20	"	"
v. Tax on vehicles, &c. ..									
vi. Tax on animals ..									
vii Tax on carts, &c. ..	151	6	"				100	"	"
viii. Evasion of tolls ..									
ix. Tax on servants ..				114486 113997	7 13	8 8			
Carried over ..				114486 113997	7 13	8 8	123810	"	"

Statement I—*cont.*

Heads of Account.	189 -9 . Details of Minor heads.			189 -9 . Totals of Major heads.			Revised Estimate for 189 -9 .		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				114486 / 113997	7 / 13	8 / 8	123810	"	"
3 REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..	278	12	"	278	12	"	200	"	"
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. Rents—									
i. Rent of lands	2173	11	6				1650	"	"
ii. Rent of buildings ..	656	8	"				1120	"	"
iii. Fishery rents									
b. Sale-proceeds, &c.—									
i. Sale-proceeds of lands and buildings	787	8	9				770	"	"
ii. Sale-proceeds of old materials, unclaimed property, &c.	1543	10	4				1500	"	"
iii. Sale-proceeds of Acts, Bye-laws, &c.	171 / "	0 / "	0 / "						
iv. Sale-proceeds of night soil, street refuse, &c. ..	425	"	"				970	"	"
c. Educational receipts—									
i. Fees from Educational institutions	28	12	7				30	"	"
ii. Other revenue from educational institutions ..	24	7	"						
iii Sale of books	37	12	4				40	"	"
d. Hospital receipts—									
i. Sale-proceeds of medicines..	105	12	7				100	"	"
ii. Subscriptions and donations, &c., including composition fees									
iii. Other Hospital receipts ..	73 / 103	10 / 4	" / 6				120	"	"
				114276	9	8			
Carried over ..	6032 / 65	6 / 11	1 / 3	114765 / 276	3 / 9	8 / 8	130530	"	"

Statement I—*cont.*

Heads of Account.	189 -9 . Details of Minor heads.			189 -9 . Totals of Major heads.			Revised Estimate for 189 -9 .		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	6032 / 65	6 / 11	1 / 3	114765 / 276	3 / 9	8 / 8	130530	"	"
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*									
e. Miscellaneous income—									
i. Income from Markets ..	9125 / 6	12 / 14	4 / 4				8760	"	"
ii. Do. Slaughter houses ..	765 / 7	8 / 0	2 / 2				1330	"	"
iii. Do. Cart-stands ..	1108	5	5				1160	"	"
iv. Do. Avenues	761	13	"				800	"	"
v. Do. Travellers' Bungalows	679	"	"				600	"	"
vi. Do. Produce of land, gardens, &c.									
f. Fees—									
i. Warrant fees	382	4	"				500	"	"
ii. Distraint fees and recoveries on account of incidental expenses	134	9	6				400	"	"
iii License fees	2259 / 2155	2 / 14	4 / 4				2500	"	"
iv. Fees for vaccination in private houses ..									
v. Fees for searches of, and extracts from, Birth and Death Registers ..	16	8	4				10	"	"
vi. Fees for numbering carts..	84	13	6				110	"	"
vii. Fees for duplicate licenses..									
viii. Other fees									
g. Fines—									
i. Fines under Municipal and other Acts	1213	2	"				1200	"	"
ii. Balance of fines under sections 3 to 5 of the Town Nuisance Act ..	3061	1	5				3060	"	"
h. Interest on Investments—									
i. Educational									
ii. Medical	1602	7	8				1600	"	"
iii. Choultries									
iv. Sinking fund									
v. Water and Drainage fund.									
vi. General									
i. Discount on Investments ..				27226 / 159	13 / 8	9 / 11			
				436	2	7			
Carried over ..				141992	1	5	132580	"	"

Statement I—*cont.*

Heads of Account.	189 -9 . Details of Minor heads.			189 -9 . Totals of Major heads.			Revised Estimate for 189 -9 .		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				14 1992 436 2 7	1	5	152560	"	"
5. Grants and Contributions—									
a. From Government—									
i. Education—									
Normal stipends ..	87	8	4				220	"	"
Buildings									
Municipal Schools ..	184	"	"				200	"	"
Other purposes ..									
ii. Medical									
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes ..	2450	8	6				2450	"	"
b. From Local Boards—									
i. Educational									
ii. Medical	1200	"	"				1300	"	"
iii. Other purposes	253	"	6				250	"	"
c. Other grants and contributions—									
i Educational									
ii. Medical	8	4	"				10	"	"
iii. Other purposes				4277	5	4			
6. Miscellaneous—									
a. Recoveries on account of services rendered to private individuals—									
i. Private scavenging ..	77 3 6 / 2176 13 "						2650	"	"
ii. Laying pipes to private houses	7752 6 10 / 8483 6 4						8000	"	"
iii. Other purposes									
b. Other receipts—									
i. Refunds of expenditure of previous years ..	26 11 " / 26 11 "						10	"	"
ii. Other items	89 14 9			10036 4 1 / 10776 13 4			120	"	"
Carried over ..				15749 12 0 / 15746 3 10			16770	"	"

Statement I—*Cont.*

Heads of Account.	189 -9 . Details of Minor heads.			189 -9 . Totals of Major heads.			Revised Estimate for 189 -9 .		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				5749 12 " / 15746 3 10			16770	"	"
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.	240	14	4				280	"	"
d. Refunds of Advances—									
i. Permanent advances ..									
ii. Other advances* ..	734	2	3	975	0	7	530	"	"
Total Receipts ..				15802 1 4 6 / 15724 12 7			16880	"	"
Add opening balance ..				14,274	14	6	13320	"	"
Grand Total ..				17296 2 4 / 17099 11 1			18900	"	"

*All over-payments and sums eventually recoverable from private persons or bodies should be debited to advances recoverable in Statement II, and on the recoveries being effected they should be credited to this head. Amounts debited and credited to advances in the same year should be expunged from both sides of the account.

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 on the annual rental value. ~~for every 80 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 3-4-0 the maximum rates. G.O No: 1250 m. mis dt 6-11-85 149m 1-2-95
7. License-fees are levied at the rates sanctioned in G. O. 1250 m. mis dt 6-11-85
8. The house and water and drainage* tax registers were last revised in the official year 1897-98, and the land and water ~~and drainage~~* tax registers in the official year 1897-98.
9. The total extent of land assessed is 1676.6 acres.
10. The mode of estimating the annual rental of houses and lands is as given in the last administration report with the following exceptions :—
In cases where the buildings are rented the actual amounts derived therefrom is taken as the rental of such buildings & are levied at 7½ %. Of this ~~rental~~ but in all other cases where they are not so rented but are occupied by the owners themselves the rental is fixed having regard to the importance of the locality in which they are situated its proximity to the river, bazaar, temple &c & the demand for the same
The tax on lands is also levied at 7½ % the carrying it to the annual rental is adopted as the basis in calculating the tax.

*The words "and water and drainage" should be scored out in Municipalities where this tax is not levied.

Statement II.

Expenditure from the Municipal Fund of the Town of _____ for the official year 189 -9 .

Heads of Account.	189 -9 . Details of Minor Heads.			189 -9 . Totals of Major Heads.			Revised Estimate for 189 -9 .		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
GRANT I—*Public Works*—									
1. New Works—									
a. Communications	718	"	6				3000	"	"
b. Buildings	3957	7	9				7190	"	"
c. Drainage	7058	13	5						
d. Water-supply	7052	15	10				6450	"	"
e. Miscellaneous public improvements.				12392 / 11730	15 / 8	8 / 4			
2. Repairs—	10906	13	10						
a. Communications	11330	13	4				13000	"	"
b. Buildings	357	15	8				1700	"	"
c. Drainage—									
i. Repairs to works ..									
ii. Establishment for flushing drain	1813	"	"				1800	"	"
iii. Contingencies									
d. Water-supply—									
i. Repairs to works, machinery, &c.	7259	14	9				6000	"	"
ii. Establishment	6150	3	"				6190	"	"
iii. Contingencies	1785 / 1203	5 / 9	1 / 6	27691 / 28697	8 / 3	9 / 10	4100	"	"
e. Miscellaneous public improvements.									
3. General Establishment—	899	11	"						
i Establishment	846	4	"	899 / 846	11 / 4	" / "	1080	"	"
ii. Contingencies	257	13	4						
4. Tools and Plant and other stores.	458	15	4	257 / 458	13 / 15	4 / 4	300	"	"
5. Contributions—									
a. To Local Boards for works ..									
b. To Provincial Funds for scrutiny of estimates, &c.									
c. To other bodies or persons for public works									
Total, Grant I ..				41732 / 41236	15 / 0	3 / 9	50810	"	"
GRANT II—*Education*—									
1. Training Schools—	128								
(a) Stipends to Normal Students ..	138	1	11				380	"	"
(b) Contributions to Local Boards ..	1000	"	"				1000	"	"
2. Municipal Schools—				28					
i. On Salary System—				1138	1	11			
a. Establishment ..									
b. Contingencies ..				28					
Carried over ..				1138	1	11	1380	"	"

Statement II—*cont.*

Heads of Account.	189 -9 . Details of Minor heads.			189 -9 . Totals of Major heads.			Revised Estimate for 189 -9 .		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..				1138 / 28	1	11	1380	"	"
GRANT II—*Education*—cont.									
ii. On Salary Result System—									
a. Fixed Payments	529	5	11				580	"	"
b. Result Grants	180	"	"				180	"	"
c. Contingencies	209	8	10	918	14	9	190	"	"
3. Salary Grants	3202	"	4	3202	"	4	3200	"	"
4. Result Grants	3496	"	"	3496	"	"	3500	"	"
5. Inspection—									
a Contributions to Local Boards..									
b. Municipal Inspectors—									
i. Establishment	420	"	"				420	"	"
ii. Contingencies	30	7	6	450	7	6	30	"	"
6. Drawing and Gymnastic Instruction—									
a. Contributions to Local Boards..									
b Drawing Masters—									
i. Establishment	240	"	"				240	"	"
ii. Contingencies	2	5	2				10	"	"
c. Gymnasium—									
i. Establishment	180	"	"				180	"	"
ii. Contingencies	4	4	"	426	9	2	10	"	"
7. Miscellaneous—									
a. Building, furniture and other grants	235	13	"				300	"	"
b. Rent grants				296	5	0			
c. Other items	56 / 60	13 / 8	4	292 / 298	10	4	50	"	"
Total, Grant II ..				9924 / 9918	17 / 6	" / 8	10270	"	"
Add—Total, Grant I ..				41236	0	9	50810	"	"
Totals of Grants I and II ..				51154	7	5	61080	"	"
GRANT III—*Sanitation, Vaccination and Medical Services*—									
1. Hospitals and Dispensaries—	5762								
a. Establishment	5504	2	4				6110	"	"
b. Medicines and Supplies ..	1281 / 80	9 / 11	10 / 9				4500	"	"
c. Diet of Patients	1667	12	7				3000	"	"
Carried over ..	8754 / 8753	7 / 8	11 / 3				13610	"	"

Statement II—*cont.*

Heads of Account.	189 -9 . Details of Minor heads.			189 -9 . Totals of Major heads.			Revised Estimat. for 189 -9 e		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	8753 04	8 7	3 11				1360	"	"
[GRANT III—*Sanitation, Vaccination and Medical Services*—cont.									
1. HOSPITALS AND DISPENSARIES—*cont.*									
d. Sundries and Contingencies ..	2184 2201	13 8 1					2350	"	"
e. Contributions to Government ..									
f. „ „ Local Boards ..	192	"	"				200	"	"
g. „ „ other bodies ..	800	"	"	11930 8898	0	0	800	"	"
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..	804	"	"				540	"	"
ii. Sanitary Inspection ..	498	"	"				430	"	"
iii. Reserve medical staff ..	176	"	"				120	"	"
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—				1478	0	0			
i. Medical Schools ..									
ii. Reserve staff									
c. OTHER CONTRIBUTIONS ..									
3. VACCINAION—									
a. Establishment	322	6	4				420	"	"
b. Contingencies	265	11	2				210	"	"
c. Contributions to Local Boards ..				588	1	6			
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment	478	4	"				480	"	"
b. Contingencies	23	12	6	502	0	6	50	"	"
5. *a.* CONSERVANCY, ROAD CLEANING AND ROAD WATERING—									
i. Establishment	1032	2	8				1930	"	"
ii. Charges for purchase, hire and maintenance of carts and bullocks	15396	9	4				1750	"	"
iii. Contingencies									
b. PRIVATE SCAVENGING—									
i. Establishment	1304	11	"				2000	"	"
ii. Charges for purchase, hire and maintenance of carts and bullocks							1300	"	"
iii. Contingencies									
Carried over ..	27733	7	0	14498 14466	7	6	57960	"	"

STATEMENT II—*cont.*

Heads of Account.	189 -9 . Details of Minor heads.			189 -9 . Totals of Major heads.			Revised Estimate for 189 -9 .		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	27733	7	"	14498 14466	7 2	6	57960	"	"
GRANT III—*Sanitation, Vaccination and Medical Services*—cont.									
c. EPIDEMIC CHARGES—									
i. Establishment	4578	18 4							
ii. Contingencies	4257	11 6					3500	"	"
d. ARRANGEMENTS AT FAIRS AND FESTIVALS	1578	15 7		33763	5 11				
e. OTHER SANITARY OUTLAY	1610	5 5		33595	7 11		2500	"	"
Total, Grant III ..				48093 47929	4 5		57960	"	"
Add—Totals of Grants I and II ..				51154	7 5		60080	"	"
Totals of Grants I to III ..				99383	12 4		118040	"	"
GRANT IV—*Lighting and Miscellaneou Municipal purposes*—									
1. LIGHTING—									
a. Establishment	2021	7 2					2030	"	"
b. Payments to contractors ..	7003	12 6					5380	"	"
c Purchase and repair of lamp posts lanterns, burners, &c. ..	7	2 6							
d. Contingencies				9025	9 8				
2. i. MARKETS—									
a. Establishment	225	"	"				240	"	"
b. Contingencies	1	2	"				20	"	"
ii. SLAUGHTER-HOUSES—									
a. Establishment									
b. Contingencies	"	12	"	226	14	"			
3. CHOULTRIES—									
a. Establishment	844	3	"				860	"	"
b. Charges for feeding travellers ..	1357 1537	4 11					1540	"	"
c. Contingencies	46 562	9 4		2758 2441	1 8	3 7	20	"	"
4. TRAVELLERS' BUNGALOW—									
a. Establishment	198	"	"				200	"	"
b. Contingencies	30	15	"	228 223	15 9	"	50	"	"
5. AVENUES—									
a. Establishment	95 204	12 7	5 3				100	"	"
b. Contingencies	15	"	"	110 204	12 7	5 3			
6. PUBLIC GARDEN—									
a. Establishment									
b. Contingencies									
Carried over ..				12441 120 33	9 2 5 8		10440	"	"

Statement II—*cont.*

Heads of Account.	189 -9 . Details of Minor heads.			189 -9 . Totals of Major heads.			Revised Estimate for 189 -9 .		
	Rs.	A.	P.	Rs.	A.	P.	Rs	A.	P.
Brought forward ..				12033 (12141)	5 (9)	8 (2)	10440	—	—
GRANT IV—*Lighting and Miscellaneous Municipal purposes*—cont.									
7. Survey of Land									
8. Fire—									
a. Establishment									
b. Contingencies									
9. Pounds—									
a. Establishment, Commission, &c.									
b. Contingencies									
10. Other Charges—									
a. Work done for private individuals, other than private scavenging—									
i. Laying pipes	7277	2	4				7000	—	—
ii. Other purposes									
b. Rewards for destruction of pigs and dogs	73	6	—				70	—	—
c. Printing	425 (457)	—	4				1000	—	—
d. Compensation for lands ..									
e. Law charges									
f. Quit-rent on Municipal lands ..									
g. Charges for numbering carts and issuing tin tickets	1681 2691	15 9	3 11				1680	—	—
h. Water Pandals									
i. Cost of sign boards and numbering houses									
j. Other items				9487 1046	13 0	11 7			
Total, Grant IV ..				21926 22500	7 6	1 3	20190	—	—
Add—Totals of Grants I to III ..				99383	15	4	119040	—	—
Totals of Grants I to IV ..				121310	6	5	139230	—	—
Carried over ..									

Statement II—*cont.*

Heads of Account.	189 -9 . Details of Minor heads.			189 -9 . Totals of Major heads.			Revised Estimate for 189 -9 .		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..									
GRANT V—*Supervision and Management.*									
1. General Establishment—									
a. Inspection—									
i. Pay and pensionary contribution of Chairman or Secretary.									
ii. Conveyance allowance ..									
b. Office Establishment ..	3072	7	3				4200	—	—
c. Contingencies	2327 (2168)	9 (9)	7 (1)	5400 (5241)	—	—	1600	—	—
2. Collection of Municipal Taxes—									
i. Establishment	2008	5	6				2360	—	—
ii. Contingencies	1471 (2292)	7 (1)	10 (3)	3463 3179	9	1 4	300	—	—
3. Collection of tolls, market rents, &c.—									
i. Establishment									
ii. Contingencies	4	14	—	4	14	—			
4. Collection of private scavenging fees—									
i. Establishment									
ii. Contingencies									
5. Charges for printing at press selected by Accountant-General.									
6. Contributions for Central Office and Audit Establishment.	1340	—	—	1340	—	—	1340	—	—
Total, Grant V ..				9949	7	5	9800	—	—
Add—Totals of Grants I to IV ..				121310	6	5	139230	—	—
Totals of Grants I to V ..				131259	13	10	149030	—	—
EXTRAORDINARY AND DEBT.									
Repayment of Debt—									
a. Water and Drainage schemes—									
i. Instalments paid during the year.	3735	10	8				3740	—	—
ii. Investments on account of Sinking fund (*Par* value of securities purchased.) ..							2270	—	—
iii. Charges of investment, such as premia, commission, &c. ..							250	—	—
b. Others—									
i. Instalments paid during the year									
ii. Investments on account of Sinking fund (*Par* value of securities purchased.) ..									
iii. Charges of investment, such as premia, commission, &c. ..									
Carried over ..				3735	10	8	6260	—	—

Statement II—*cont.*

Heads of Account.	189 -9 . Details of Minor heads.	189 -9 . Totals of Major heads.	Revised Estimate for 189 -9 .
	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		3735 10 8	6260 — —
2. INTEREST ON LOANS—			
~~a. Water and drainage schemes—~~			
i. On account of previous years ..	810 — —		810 — —
ii. „ of current year ..	9450 5 4		8620 — —
~~b. Others—~~			
i. On account of previous years ..			
ii. „ of current year ..		10260 5 4	
3. ADVANCES RECOVERABLE—			
a. Permanent advances ..	80 — —		50 — —
b. Other advances	~~3819 13 2~~ 4097 7 1	~~4157 7 1/2~~ 3879 13 2	3000 — —
4. REFUNDS OF OTHER THAN CURRENT COLLECTIONS—			
a. Water and Drainage tax ..	1177 9 11 1905- 4 11	1177 9 11 1905- 4 11	800 — —
b. Others			
5. COMMISSION, &c., ON LOANS RAISED IN OPEN MARKET			
6. PENSIONS AND GRATUITIES ..			
7. INVESTMENTS FOR PURPOSES OTHER THAN SINKING FUND—			
a. In Government securities or Savings Bank			
b. In other securities			
		19330 8 —	
Total Extraordinary and Debt ..		~~19781 2 4~~	19540 — —
Tota's, of Grants I to V ..		131359 13 10	149030 — —
		150690 5 10	
Total Expenditure ..		~~151957 14 8~~	168570 — —
Balances—	17206 0 6		
a. Municipal Fund	~~17234 15 6~~		10800 — —
b. Endowments	3603 4 9		2530 — —
c. Water and Drainage Tax Fund		20309 5 3	
		~~20338 4 3~~	
Grand Total ..		~~172296 2 11~~ 170969 11 1	181900 — —

NOTE TO STATEMENT II.

Position of the Municipality of Madura *on 31st March* 1898.

LIABILITIES.

	RS.	A.	P.
Balance of Loans	219507	8	2
Deposits to be adjusted ..	21962	12	4
Other liabilities (in detail) ..	22554	5	4
Result grants unpaid at the close of the year 1897-98—	530	1	—
Cost of medicines due to Messrs Burgoyne Burbidge & Co. London—	2710	13	2
Total ..	~~244711~~ 245303	12 5	~~8~~ 8

ASSETS.

		RS.	A.	P.
Municipal Balance ..	Cash	~~20338~~ 20309	~~4~~ 5	~~3~~
	Securities .	19533	1	1
Deposit Balance ..	Cash ..	~~18941~~	~~8~~	~~1~~
	Post Office Savings Bank ..	3021	4	3
	Govt. Pro-notes.			
	Landed property ..			
	Other securities.			
Sinking Fund investments		6900	—	—
Other investments				
Funded Capital of endowed institutions, Hospitals, &c.		4590	—	—
	Total ..	~~95101~~ 95663	— 10	7 7
Value of Premises, &c.		187518	1	11
Do. of Tools and Plant		53613	8	5
Do. of Live-stock		60	—	—
Do. of Furniture		1924 ~~1780~~	—	—
Arrears of taxes, &c.		~~25316~~ 26109	~~3~~ 9	~~5~~ 9
Other assets (in detail)				
Amount due from Madura Municipal slaughterhouse contractor ..		175	15	6
Balance due for sweeping import right suit — — —		500	—	—
Total ..		~~269213~~ 269357	~~13~~ 3	~~3~~ 7
Claims—				
Advances Recoverable—				
Permanent advances		681 ~~692~~	15 10	6 6
Advances for works, &c. ..		4635 ~~4347~~	11 6	3 4
Total ..		5317 ~~5040~~	10 —	9 10
Grand Total ..		~~369357~~ 370332	~~14~~ 8	~~8~~ 11

@ Due to inclusion of the cost of 2 dog-chains purchased from Messrs Wardlock & Co.

STATEMENT III.

Municipality of Madura — Abstract of Deposit Account for the year 1897-98.

Balance brought forward	Rs. 15 883	A. 8	P. 8
1. Deposits by appellants	—	—	—
2. Do. by renters	12 917	13	1
3. Do. by contractors	5 574	12 "	"
4. Do. by Municipal servants	1 300	"	"
5. Deposits by private parties for work	—	—	—
6. Other deposits	4 006	8	11
	4 999	1	—
Total Receipts	17 278	11	"
Grand Total	33 161	8	8

	Rs.	A.	P.
1. Credited to Municipal funds	11 278	8	8
2. Returned to appellants	—	—	—
3. Do. to renters	—	—	—
4. Do. to contractors	5 8	6	"
5. Do. to Municipal servants.	16 2	10	8
6. Do. to private parties	2 6	3	5
7. Do. to other depositors.	2 6	14	6
Total	11 90 ½	12	4
Balance	2 1962	15	4
Grand Total	33 8654	8	8

DETAILS OF BALANCE.

(Years need not be given in the case of deposits lodged in P. O. Savings Bank and other securities.)

Class of Deposit.	Amount. Rs.	A.	P.	Year.	REMARKS.
Appellants' deposits	0	12	0	94-95	Miscellaneous Deposits (to be specified)
	10	8	0	95-96	(i) Contractors' Security Deposits
Renters' deposits	19	—	—	96-97	(ii) Deposits for Water and Drainage Taxes
	12125	0	—	97-98	(iii) Deposits for Lamps
Contractors' deposits	2209	4	—	94-95	(iv) Deposits for Building Plans
	25	—	—	95-96	(v) Earnest Deposits
	96	8	9	96-97	(vi) Deposits for Sanitary Purposes
	5074	12	—	97-98	
Municipal servants' deposits	1340	9	6	—	
Deposits for work	11	8	5	95-96	
	15	11	1	96-97	
Miscellaneous deposits (to be specified)	0	6	6	94-95	
	19	4	8	95-96	
(i) Earnest Deposits	26	7	—	96-97	
	33	14	—	97-98	
(ii) Sanitary Deposits	2	15	6	94-95	
	38	14	—	95-96	
	9	8	3	96-97	
	44	13	—	97-98	
(iii) Plan Deposits	23	7	—	94-95	
(iv) Deposits for Lamps	284	—	—	96-97	
(v) Contractors' Deposits for Petrol					

Rs. 2 Contractors' Security Deposits 8-3-0 — 95-96
(vi) Deposits for Building Plans 16 Rs. 94-95
Municipality 46 Rs. 8-0-0 96-97
Office Fees — — —
(vii) Deposits for Water Connection — 31-1-98
(viii) Deposits for Lamps 4 Rs. 30-2-0 1-4-97
(ix) Deposits for Sanitary Purposes 2-4-0 — 94-95
(x) Contractors' Deposits for Petrol 1-0-0 — 96-97
(xi) Deposits for Building Plans 13-8-0 — 96-97
Deposits awaiting Refund 1 Rs. 22-5-0 — 95-96

STATEMENT IV-A — *Municipality of* Madura. Demand, Collection and Balance Statement for the CURRENT.

(NOTE.—When penal interest is levied, the amount should in each case be added to the demand.)

Particulars.	1	Demand as originally assessed by the Chairman (2) Rs.	A.	P.	Remitted by the Council on appeal (3) Rs.	A.	P.	Demand as finally settled (column 2 *minus* column 3) (4) Rs.	A.	P.	Amount Collected (5) Rs.	A.	P.	Amount Remitted on account of vacant houses, &c. (6) Rs.	A.	P.	Amount Written off as irrecoverable (7) Rs.	A.	P.	Balance (column 4 *minus* columns 5, 6 and 7) (8) Rs.	A.	P.
1. Tax on arts, &c.	.. .. ..	14457	—	—	927	8	—	13523	8	—	12603	8	—	1	—	—	17	8	—	1469	—	—
2. „ on buildings	.. .. ..	46795	15	—	7	14	—	46788	9	—	41708	7	—							5078	10	—
3. „ on lands	.. .. ..	20355	14	—	355	14	—	20000	—	—	17941	7	—	1	—	—				1281	4	—
4. Water ~~and drainage~~ tax on buildings	..	23264	7	—	16	6	—	23262	9	—	20794	1	—		9	—				2467	15	—
5. „ „ lands	..	32200	—	—	1	14	—	32200	—	—	31666	10	8							533	5	4
6. Tolls (gross receipts)	.. .. ..																					
7 Tax on domestic Male servants	.. ..	5408	4	—				5408	4	—	4760	12	4							648	3	8
8. Income from markets	.. .. ..	1415	—	—				1415	—	—	767	2	10							647	13	2
9. „ Slaughter-houses	..	1160	—	—				1160	—	—	1100	—	—							60	—	—
10. „ Cart-stands	.. ..	2022	4	—				2022	4	—	1582	8	—							440	2	—
11. Private scavenging fees	.. ..	577	12	—				577	12	—	382	4	—							388	13	6
12. Warrant fees	.. .. ..																			135	8	—
13. ~~Club Buggies~~ ~~Tax on vehicles with springs~~, &c.	..	960	—	—				960	—	—	480	—	—							480	—	—
14. „ ~~animals~~ Market	..	2085	—	—				3488	3	10	3488	3	10									
15. „ ~~carts, &c.~~ Avenue	..	430	—	—				2085	—	—	2085	—	—									
16. Street Sweepings		800	—	—				430	—	—	430	—	—									
								800	—	—										800	—	—
Total	..	132247	12	—	937	4	—	131310	8	—	115478	13	10	1	9	—	17	8	—	12812	9	2
		5220	1	10	10	12	—	4184	5	10	1992	11					18			14171	9	0
		23276																				
		4760																				
		27932																				

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STATEMENT IV-B.—*Municipality of* Madura. Demand, Collection and Balance Statement for the year 1897-98—*cont.*

ARREARS.

Particulars.	Balance of old Demand.			Arrears of previous year.			Total Demand.			Amount Collected.			Amount Remitted.			Amount Written off.			Balance (column 4 *minus* columns 5, 6 and 7).			Years to which the balance relates.
1	2			3			4			5			6			7			8			9
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
1. Tax on arts, &c.	1914	11	u	2988	4	u	4902	15	u	1609	u	u	u	u	u	1137	7	u	2142	8	u	93-94 + 94-95 to 96-97
2. „ on buildings	2697	11	6	6692	5	u	9389	6	6	5253	15	u	u	u	u	1642	1	6	2286	u	u	89-90 to 96-97
3. „ on lands	2178	11	2	1056	5	u	3232	u	2	487	13	4				1320	4	6	1423	4	4	91-92 to 9697
4. Water ~~and Drainage~~ tax on buildings Lands ..	915	10	u	3744	11	u	4660	5	u	3134	10	u	u	u	u	311	12	u	1213	15	u	9495 to 96-97.
5. „ „ on lands.																						
6. Tolls	1443	11	9				1443	11	9										1443	11	9	Previous to 93-94
7. Tax on domestic Male servants ..																						
8. Income from markets	561	15	u	549	11	u	1111	10	u	573	9	6							536	u	6	93-94 to 9697
9. „ Slaughter-houses ..	458	1	4	u	u	u	458	1	4										458	1	4	Previous to 1495
10. „ cart-stands ..	453	12	u	u	u	u	453	12	u										453	12	u	9495 + previous to that year
11. Private scavenging fees ..	255	9	6	600	14	6	856	8	u	594	11	u				u	8	0	261	13	u	92-93 to 9697
12. Warrant fees																						
13. Tax on ~~Vehicles with springs~~ Cloth Bangalow, &c.	24	9	3	u	u	u	24	9	3										24	9	3	Previous to 1293
14. „ ~~animals~~ Markets.	280	12	5	71	u	u	351	12	5	78	6	6	u	u	u				273	5	11	Previous to year 9495 + 9596 + 9697
15. „ ~~carts, &c.~~ Avenues.	603	u	u	296	10	8	899	10	8										899	10	8	Do Do.
16. Miscellaneous Licenses	1007	14	u				1007	14	u							330	13	u	1007	14	u	9495 + previous year
	988	2	u				988	2	u										657	5	u	
Total ..	12787	15	11	16999	13	2	28786	14	1	11857	10	10	152	5	4	4425	9	u	12503	10	3	
				16010	10		7341	10		11853	14					4790			11935	10	0	

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STATEMENT V—*Abstract of transactions under advances.*

	RS	A.	P.
(1) Total amount outstanding at the beginning of the year*	1874	5	11
(2) Amount advanced during the year	10472	4	8
Total ..	12386	10	7
(3) Amount adjusted during the year—			
(a) On account of advances made during the year	6334	13	7
(b) Do. previous years	734	2	3
Balance outstanding at the end of the year* ..	5317	10	9
Total ..	12386	10	7

* *Details of Balance.*

(Years need not be given in the case of permanent advances.)

Total 5317-10-9

Cashier of Municipality (1) 87 Rupees Advance Kandhappa 87 u u

Do. for Medical Relief (2) 458 Rupees Advance Kandhappa 458 1 4

Overseer, Conservancy (3) 261 Rupees Advance Chidambaram 261 13 u

Total 807 14 4

Balance 4510-11-5

Total 5317-10-9

Total 4854 9

Statement VI.

Statement of Differences.

Heads of Account.	As per Municipal Statement.	As per accompanying Report.	Difference. More or less.	Remarks.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	
	Receipts.			
2 (a). Tax on carts.	13646 a "	13175 " "	(-)469 " "	(1). The diff^{ce} represents the amount repayable to rate payers on account of (a) remissions granted by the Council and (b) an excess Collection of " -8- " now transferred to "Deposits" For details vide Deposit Register.
			(-) 2 " "	(2) The diff^{ce} represents excess Collection on nos 1552 of 4th ward & 265 of 1st ward for 96-97 now transfered to "Deposits"
2 (c) Tax on Buildings	47164 6 "	47089 15 "	(-)67 " "	(3) Excess Collections transferred to deposits, for details vide Deposit Register.
	(arrear)		(-) 7 7 "	(4)
2 (e) Tax on lands	1262 7 4	1363 2 4	(+)101 4 "	(5) The diff: represents land tax Collection by the Bench Court, but erroneously shown under "licence fees" now adjusted by transfer.
			(-) " 6 "	(6) The diff represents water tax collected on lands not appertaining to buildings erroneously treated as "Tax on lands" now transferred to water tax on buildings and lands.
			(-) " 3 "	(7) Excess Collection on No 741 of the 1st ward for 97-98 transferred to Deposits
2 d water & Drainage tax on Buildings & Lands	23908 11 "	23884 5 "	+6. 6 "	(8) Vide remarks No (6) above
			(-) 5 7 "	Excess Collections transferred to Deposits for details vide Deposit Register.
			(-)39 5 "	

Statement VI—*cont.*

Statement of Differences—*cont.*

Heads of Account.	As per Municipal statement.	As per accompanying Report.	Difference. More or less	Remarks.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	
2 (e) Tax on Vehicles etc	1605 8 "	1598 8 "	(-) 7 " "	(11) The diff represents tax on animals erroneously posted under this head, now adjusted.
2 (b) Tax on animals	3038 " "	3045 8 "	(+) 7 " "	(12) Vide remark No 11 above
			(+) " 8 "	(13) The diff represents the amount erroneously transferred by the office to "deposits" now reversed
4 (b) iii Sale proceeds of carts etc	" " "	17 " "	(+) 17 " "	(14) The diff represents the Cost of carts sold erroneously shown under 4(b)iii Sale of Books now adjusted by transfer
4 (c) iii Sale of Books	37 12 4	24 7 "	(-) 17 " "	(15) vide remark No 14 above
			(+) 3 10 8	(16) The diff represents the amount expunged on account of Commission paid to the Inspecting School master for selling books now added to this head.
4 (d) iii Other hospital receipts	73 10 "	103 4 6	(+) 29 10 6	(17) The diff represents the recovery of net charges expunged from both sides, now cancelled.
4 (g) i Income from Markets	9125 12 4	9126 14 4	(+) 1 2 "	(18) The diff represents the rent for No 1 fish stall for 94 95 held under deposits now adjusted by transfer.
4 g ii Income from Slaughter house	765 8 2	767 " 2	(+) 1 8 "	(19) Error in posting now rectified
4 (f) iii Licence fees	22592 4 2	15514 4	(-)101 4 "	(20) Vide remarks No (5) above
			(-) 2 " "	(21) Errors in posting now rectified.

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Heads of Account.	As per Municipal statement.	As per accompanying Report.	Difference. More or less.	Remarks.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	
6(a) i. P. W. fees	2176 13 "	2177 3 6	(-) 1 8 "	(22) Vide remarks No(19) above
			(+) 2 " "	(23) " " (21) " "
			(+) 2 11 6	(24) Errors in posting now rectified
			(-) 2 2 "	(25) Excess Collection transferred to "Deposits"
			(-) " 11 "	(26) " "
6 a (ii) Laying pipes to private houses	8483 6 4	7752 6 10	(-) 2 11 6	(27) Vide remark No(24) above
			(-) 728 4 "	(28) The diff. represents the amount refunded to parties as unspent balances, but erroneously shown as "Refunds of other than current collections" now expunged from both sides.
6(b) i. Refunds of previous years Expenditure	26 11 "	16 11 "	(-) 10 " "	(29) The diff. represents the refund of undisbursed normal stipend which should have been short drawn from subsequent bills, now expunged from both sides
		Charges.		
Grant I i(b) Buildings	3959 7 9	3956 1 9	(-) 3 6 "	(30) The diff. represents the cost of a pedestal for a lamp post erroneously shown under this head now transferred to "Grant IV Lighting Contingencies"
i(d) Water Supply	7052 15 10	7718 13 5	(+) 579 9 7	(31) The diff. represents the cost of land purchased for altering the north bank of the river to protect the water supply shown under "Gr I 2(d) Contingencies" now transferred to this head
			+ 86 4 "	(32) Do. Do erroneously debited to Gr III (5) d now transferred to this head

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Heads of Account.	As per Municipal statement.	As per accompanying Report.	Difference. More or less.	Remarks.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Grant I 2 (a) Communications	11330 13 4	10906 13 10	(-) 108 10 10	(33) The diff. represents the cost of additional avenue coolies entertained over and above the sanctioned scale and charged off to this head now transferred to "Grant IV Avenue Establishment".
			(-) 283 11 9	(34) The diff represents the wages of special Coolies employed in assisting the bill Collectors in the collection of taxes erroneously debited to "Grant I 2(a)" now transferred to "Gr V Collection of taxes establishment."
			(-) 31 8 11	(35) The diff represents the cost of repairing breaches in Ramanad Road transferred to "Advances recoverable pending recovery of the charges
Grant I 2 (d) iii Contingencies.	1785 5 1	1203 9 6	(-) 571 9 7	(36) Vide remark No 31 above
			(-) 2 2 "	(37) The diff. represents the charges incurred on account of horse service paper erroneously charged off to this head now transferred to "Advances Recoverable"
Do 3 Gen: Establishment	846 4 "	899 11 "	+ 53 7 "	(38) The diff. represents the cost of tracing cloth purchased for the overseer's use erroneously debited to Grant IV "Office contingencies" now reversed.
Do. 4 Tools & plants	458 15 4	251 13 4	(-) 207 2 "	(39) The diff. represents the cost of a disinfecting instrument purchased for preventing the spread of Plague &c now transferred to "Gr. III (5) (6)"
Gr. II 1(a) Stipends to normal students	138 1 11	128 1 11	(-) 10 " "	(40) Vide remark No(29) above
Gr II 7 c Other items	56 13 4	60 8 "	(+) 3 10 8	(41) Do " " (16) " Do.

Statement VI Cont.
Statement of Differences Cont.

Head of account	As per Municipal Statement			As per accom. Manager's Report			Difference More or less			Remarks.
	Rs	A	P	Rs	A	P	Rs	A	P	
							(-)	6		(128) Similar remarks as against No (116)
							(+)	4		(129) Do do No 115
Do - Col. 5	20794	1		20754	12		(-)	5		(130) Vide remark No (9) above
Do - Col 8	2467	15		2500	3		(+) 1	9		(131) do No (125) do
							(+)	4		(132) do No (126) do
							(+) 39	5		(133) do No (130) Do
							(+)	6		(134) do No (128) do
							(-) 9	4		(135) do No (129) do
6. Tolls Gross receipts Col. 2.	32200			32398	14	3	(+) 195	14	3	(136) Due to inclusion of penal interest on over-due kists.
Do - Col 5	31666	10	8	31862	8		(+) 195	14	3	(137) Vide remark No 136 above
8 Market rents Col 5.	5059	12	4	5104	7		(+) 21	2		(138) Due to erroneous posting under arrears now transferred.
							(+) 2	2	8	(139) Due to incorrect inclusion of interest in over due kists.
							(+) 21	6		(140) The Diff. represents the amount depo-sited by 19 Fish Stall renters for adjust-ments towards the rent of the last month as per their deeds. Vide lists of collections with the Market Superintendent prepared by him in 1893-94 The amounts were

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Heads of Account.	As per Municipal statement.			As per accompanying Report.			Difference. More or less.			Remarks.
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
										erroneously credited to the Service head thereby reducing the actual balance. It is now adjusted by transfer from the arrear collections as a set off against the credit given in 93-94 or 94-95
Do - Col. 8.	348	7	8	302	13		(-) 21	2		(141) Vide remark No. 138 above
							(-) 2	2	8	(142) — Do No (139) — Do
							(-) 21	6		(143) — Do — No. 140 "
9. Slaughter house fees Col. 2	1415			1419	5	4	(+) 4	5	4	(144) Due to inclusion of penal interest collected on over due kists.
Do - Col 5	761	2	10	767		2	(+) 4	5	4	(145) Vide remark No (144) above
							(+) 1	8		(146) — Do — No (19) Do.
Do - Col 8	653	13	2	652	5	2	(-) 1	8		(147) — Do — No (146) Do.
10 Rent of Cart stands Col (2)	1160			1168	5	5	(+) 8	5	5	(148) Due to inclusion of penal interest
Do - Col 5	1100			1105	5	5	(+) 8	5	5	(149) Vide remark No (148) above
11. P. O. fees Col. 2	2022	4		2019	10		(-) 2	10		(150) Due to incorrect totalling
Do - Col 5	1582	2		1630	12	6	(+) 46	2		(151) Due to incorrect inclusion under arrear collections now transferred.
							(+) 2	11	6	(152) Vide remark No (24) above
							(+) 2			(153) " Do - No (23) Do.
							(-) 1	8		(154) — Do — No (22) — Do
							(-)	11		(155) — Do — No (26) Do.
Do - Col. 8.	440	2		388	13	6	(-) 2	10		(156) — Do — No (150) Do
							(-) 46	2		(157) — Do — No (151) Do
							(-) 2	11	6	(158) — Do — No (152) Do
							(-) 2			(159) — Do No 153 "
							(+) 1	8		(160) — Do — No (154) "
							(+)	11		(161) — Do — No (155) Do

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Heads of Account.	As per Municipal statement.	As per accompanying Report.	Difference. More or less.	Remarks.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	
P. fees. Col 5	594 11 "	546 7 "	(-) 2 2 "	(213) Vide remark No (25) above
			(-) 462 "	(214) ___ Do ___ No (151) ___ Do
— Do — Col 7.	" " "	" 8 "	(+) " 8 "	(215) Due to omission now supplied
— Do — Col 8.	261 13 "	309 13 "	(+) 4 4 "	(216) Vide remark No (212) above
			(+) 2 2 "	(217) ___ Do ___ No (213) above
			(+) 46 2 "	(218) ___ Do ___ No (214) Do
			(-) " 8 "	(219) ___ Do ___ No (215) Do
Market Col 6	" " "	78 6 6	(+) 78 6 6	(220) ___ Do ___ No (206) Do
— Do — Col 8.	351 12 5	273 5 11	(-) 78 6 6	(221) ___ Do ___ No (220) Do
Mis. license Col: 4	1007 14 "	988 2 "	(-) 19 12 "	(222) Due to incorrect inclusion of items which had been collected and credited in previous years.
Col 7	" " "	330 13 "	(+) 330 13 "	(223) Due to omission of amounts written off under Councils Sanction now supplied
Col 8.	1007 14 "	657 6 "	(-) 19 12 "	(224) Vide remark No (222) above
			(-) 330 13 "	(225) ___ Do ___ No (223) Do

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Heads of Account.	As per Municipal statement.	As per accompanying Report.	Difference. More or less.	Remarks.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	

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LOCAL AND MUNICIPAL DEPARTMENT.

F. No. 2898 of 1898

1-5-99

FROM

THE CHAIRMAN,

MUNICIPAL COUNCIL,

MADURA.

No. 17

ENCLOSURE.

Dated 28th April 1897.

Received

COLLECTOR'S OFFICE
15 MAY 1899
MADURA

No. 1

SUBJECT.

Copy of the resolution of the Municipal Council No. 28 dated 19th April 1898

2
1251/m/99-

Proceedings of the Municipal Council Madura passed at its meeting held on the 19th April 1899.

Present

1. R. Fischer Esquire — Chairman
2. C. E. Smith Esquire — Councillor
3. M.R.Ry. P.R. Venketasala Naidu Garu — Do
4. " P. Selvaraj Naidu Garu — Do
5. " T. Jambu Chettiar Avl. — Do
6. " P.N. Muthusamy Iyer Avl. B.A. B.L — Do
7. " M. Subba Naidu Garu — Do
8. " Saiyid Mohamed Ibrahim Sahab Avl. — Do
9. " M. Anantha Krishna Naidu Garu — Do
10. " E.S. Subramanya Iyer Avl. — Do
11. " M. Abboy Naidu Garu — Do
12. " M. Parameswaram Pillai Avl. — Do
13. " V. Bashya Chariar Avl B.A. B.L — Do
14. " R. Muthusamy Pillai Avl. — Do

× × × ×

No. 28. Read audit report of the Inspector of Local Fund accounts for 1897-98 + the endorsement of the Accountant General + of the Chairman thereon.

Passed

Municipal office
Madura 19th April 99

(Signed) R. Fischer
Chairman

(True Extract)

Secretary

28/4/99

No 848 Endorsement on the audit report of the Madura Municipality for the year 1897-1898.

1. 1251/11 Submitted to the Secretary to Government Local and Municipal Department through the Collector of Madura with a copy of the resolution of the Municipal Council No 28 of 19-4-99

2. Detailed explanations have been offered on the Several defects discovered by the audit as pointed out in his noks and will be forwarded to the Accountant General.

3. Steps will be taken to recover the Sum of Rs 214. 15. - and the result reported in due Course.

4. The 7th ward Bill Collector has been ordered to be prosecuted, and the case is now pending disposal. The other bill Collectors have been dealt with departmentally.

5. The facsimile Stamp of the Secretary is now in his personal custody, and the bills are Stamp in his presence. As directed in G.O. No 91 M. dated 15 January 1898, only a limited number of books will handed over for collection to each Bill Collector at a

6. The oil used during 1897-98 was of superior Sort hence the high rate.

7. Tax on lands not appertaining buildings and on house Sites has been levied for 18

8. The discrepancies pointed out in audit notes will be rectified as Soon as possible.

9. The Suggestions of the auditor the batter keeping of the accounts will receive Careful

10. The delay in retransmitting

1251/M/99-

the 28th February 1899

Municipal office,
Madura, 28th April 99

Conseiller Supplétive
for Chairman

25/4/99

Forwarded.

[illegible]
Collector.
3-5-99

Given for copying ____
Copied ____
Examined ____ } 189
Signed 15/5

G.O., No.
89

On Her Majesty's Service only.

To Confidential
Govt Secretary

Secretary to Government,
Department.

A A

N.B.—
A = Copy in full.
B = Not to be copied
P = Copy abstract only.
Q = Copy heading only.