

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. *1125m*

DATED *17th July 1895.*

[Despatch Abstract.]

Accounts.

Recording, with remark, report on the audit of the----of
the Coonoor Municipality for the year 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.

[7]

INDEXED. Miscellaneous.

LOCAL AND MUNICIPAL DEPT.

G.O., DATED 17-7-95
No. 1125. *lv*

When given for copying.

[Despatch Abstract.]

Accounts

*Recording, with remarks, re-
port on the audit of the — of
the Coonoor Municipality for
the year 1894-95.*

BACK PAPER, No.

OF 119

FURTHER PAPER, No.

OF 129

REPLY AGAIN ORDER OF GOVERNMENT, DATED
189 . No . MISCELLANEOUS.

ENCLOSURE

CURRENT No

STATEMENT WITH DUTY.

ORDER OF GOVERNMENT

STATEMENT WITH DUTY.

PAPER NOT FILED UP, BEING MEANT FOR DISPATCH
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Report on the audit of the Accounts of the Comoor
Municipality for the year 1894-95.

Camp Comoor
Dated 22 May 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 Comoor 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. 5789-8-1, was in agreement with that appearing in the Bank Treasury Pass Book allowing for outstanding cheques, and for deposits.

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

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.

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

I have &c.,
(Signed) Joke. Venkatapathi Braide
Assistant Inspector of Local Fund Accounts.

Forwarded to the Accountant-General.

(Signed) *X. E. Pritchard*
Inspector of Local Fund Accounts
 Local & Municipal Dept.
 CURRENT No.

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

Fort Saint George,
 Accountant-General's office,
 8 May 1895. } *Marrison*
 Offg Accountant-General.

STATEMENT I.

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

Heads of Account.	1894-95.						Revised Estimate for 1894-95.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund				6415	12	11	6420	"	"
b. Endowments									
c. Water-tax Fund									
Total ..				6415	12	11	6420	"	"
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	1256	8	"				1200	"	"
b. Tax on buildings (section 63) ..	9,244	15	"				8900	"	"
c. Tax on lands (section 63) ..	3,647	1	8				3550	"	"
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs and palanquins (section 77) ..	540	"	"				500	"	"
f. Tax on animals (section 77) ..	797	8	"				710	"	"
g. Tax on carts and other vehicles without springs (section 85) ..	83	"	"	15569	"	8	80	"	"
h. Tolls (section 91)—									
Gross receipts									
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. ..									
viii. Evasion of tolls									
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..									
Carried over ..				15569	"	8	14940	"	"

Heads of Account.	1894-95.						Revised Estimate for 1894-95.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	AS.	P.	RS.	A.	P.		A.	P.
Brought forward ..				15,569	"	8	14,940	"	"
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	8	"	"				8	"	"
ii. Rent of buildings ..									
iii. Avenue receipts	3	"	"				3	"	"
iv. Fees from Travellers' Bungalows									
b. i. Sale-proceeds of lands ..									
ii. Produce of lands, gardens, &c.									
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	72	2	1				59	"	"
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	800	"	"				800	"	"
d. i. Fees from educational institutions									
ii. Other revenue from educational institutions ..									
iii. Sale-proceeds of books in Municipal Book Depot ..									
e. i. Sale proceeds and composition fees of medicines ..	128	15	6				130	"	"
ii. Other Hospital receipts ..	265	14	1				230	"	"
f. i. Income from markets ..	8,680	"	"				8,680	"	"
ii. " slaughter-houses.	1,900	"	"				1,900	"	"
g. Other fees									
i. Distraint fees	5	4	"				9	8	"
ii. License fees	386	1	6				295	"	"
iii. Cart-stand fees	415	"	"				415	"	"
iv. Fees for extracts from Birth and Death Registers ..	"	8	"				"	8	"
h. Fines under Municipal and other Acts	97	14	"				40	"	"
i. Interest on investments—				12,762	11	2			
i. General, including choultries									
ii. Educational									
iii. Medical									
j. Premium on loans									
Carried over ..				28,331	11	10	27,510	"	"

Heads of Account.	1894-95.						Revised Estimate for 1894-95.					
	Detail of Minor Heads.			Totals of Major Heads.								
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.			
Brought forward ..				28,331	11	10	27,510	"	"			
5 GRANTS AND CONTRIBUTIONS—												
a. From Government—												
i Education—												
Normal stipends ..												
Buildings												
Municipal Schools ..												
Other purposes ..												
ii. Medical	1,300	"	"				1,300	"	"			
iii. Other purposes—												
Communications ..	2,500	"	"				2,500	"	"			
Water-supply												
Drainage												
Sanitation												
Other purposes ..	180	8	"				170	"	"			
b. From Local Boards—												
i. Education												
ii. Medical	500	"	"				500	"	"			
iii. Other purposes ..	100	"	"				100	"	"			
c. Other grants and contributions—												
i. Education												
ii. Medical	628	"	"				600	"	"			
iii. Other purposes ..				5,208	8	"						
6. MISCELLANEOUS—												
a. Recoveries on account of service rendered to private individuals—												
i. Private scavenging ..	1,726	5	6				1,600	"	"			
ii. Other purposes	8	2	8				10	"	"			
b. Other items —												
i. Fishery rents												
ii. Refunds of Expenditure of previous year												
Fees for stamping measures..	9	8	"									
iii. Fee for numbering carts, &c.	16	2	"				20	"	"			
iv. Other items, Excess Amount from P.O. Office.												
Fine from Cart Stand Rental ..	24	15	"									
Carried over ..				1785	1	6	35,325	5	4	34,310	"	"

1. Tax on arts, &c., is levied on ~~the first~~ ^{all} classes.
2. Tax on buildings is levied at $7\frac{1}{2}$ per cent. and tax on lands ^{on the rental value} according to the value and extent ~~at~~ ^{not} ~~the maximum rates~~.
3. Water tax on buildings and lands is levied at ~~the~~ ^{not} per cent.
4. Tax on vehicles and animals is levied at ~~the~~ ^{not} the maximum rates.
5. Tax on carts, &c., is levied at Rs. $2\frac{1}{2}$ per cart per annum.
6. ~~Tolls are levied at~~ ^{the maximum rates.}
7. License-fees are levied at the rates sanctioned in G.O. No. 870 in dated 4th June '99, No. 1057 in dated 19th July '90 and No. 1259 in dated 28th August '90.
8. The house-tax registers were last revised in the official year 1892-93 and the land tax registers in the ~~same~~ ^{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:—

uses. In the case of houses which are let on the gross annual rent and in the cases which are not let or unoccupied on the gross annual rental at which they might reasonably be expected to let from year to year. The principle adopted in fixing the annual rental at which buildings not let out or occupied might reasonably be expected to let from year to year is the same as that adopted for buildings which are let. Lands - At Rs 2-8- per acre on land cultivated as garden or planted with gum and acacia; Rs 1-4- per acre on land cultivated with tea, Coffee and Cinchona and Forest and jungle tracts and 12 annas per acre on land cultivated with native crops and on grass land.

Statement II—cont.

Heads of Account.	1894-95.						Revised Estimate for 1894-95.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
GRANT II—(Education)—cont.									
ii On Salary-Results System—									
a. Fixed Payments									
b. Results Grants									
c. Contingencies									
3. SALARY GRANTS	965	"	"	965	"	"	970	"	"
4. RESULTS GRANTS	236	1	6	236	1	6	230	"	"
5. COMBINED GRANTS—									
a. Fixed payments									
b. Results Grants									
6. INSPECTION—									
a. Contributions to Local Boards ..	99	15	8	99	15	8	130	"	"
b. Municipal Inspectors—									
i. Establishment									
ii. Cotingencies									
7. MISCELLANEOUS—									
<i>Drawing Master</i>	54	3	1	54	3	1	60	"	"
a. Building, furniture, &c., grants.	350	"	"	350	"	"	350	"	"
b. Common gymnasium—									
i. Establishment									
ii. Contingencies	"	"	"				100	"	"
c. Other items	89	7	"	89	7	"			
Total, Grant II ..				1794	11	3	1840	"	"
GRANT III—(Sanitation and Medical Services.)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	1319	8	2				1330	"	"
b. Medicines and Supplies	1034	6	4				1000	"	"
c. Diet of Patients	1057	8	10				1100	"	"
d. Sundries and Contingencies	656	11	6	4068	2	10	800	"	"
e. Contributions to Local Boards ..									
Carried over ..				4068	2	10	4230	"	"

Statement II—cont.

Heads of Account.	1894-95.						Revised Estimate for 1894-95.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				4068	2	10	4230	"	"
GRANT III—Sanitation and Medical Services—cont.									
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College	176	-	-				50	"	"
ii. Sanitary Inspection	111	-	-				100	"	"
iii. Medical reserve staff	18	-	-	305	-	-	20	"	"
iv. Outlers' Establishment	-	-	-	-	-	-	10	"	"
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—									
i. Medical Schools									
ii. Reserve staff									
c. OTHER CONTRIBUTIONS									
3. VACCINATION—									
a. Establishment	216	-	-				220	-	-
b. Contingencies	51	1	9				40	-	-
c. Contributions to Local Boards ..	70	11	2	337	12	11	60	-	-
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment	180	-	-				180	-	-
b. Contingencies	41	6	-	221	6	-	40	-	-
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—									
a i. Establishment	3053	-	3				3050	-	-
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2274	5	4				2200	-	-
b. Private scavenging—									
i. Establishment	639	-	-				640	-	-
ii. Contingencies, such as cost of scavenging carts, &c. ..									
c. Cholera charges	11	2	3				40	-	-
d. Contingencies	298	3	8				300	-	-
				6275	11	6			
Total, Grant III ..	-	-	-	11208	1	3	11180	-	-

Statement II—cont.

Heads of Account.	1894-95.						Revised Estimate for 1894-95.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(Lighting and Miscellaneous Municipal purposes)—									
1. LIGHTING—									
a. Establishment	432	-	-				430	-	-
b. Contingencies	910	13	-	1342	13	-	870	-	-
2. i. MARKETS—									
a. Establishment	504	-	-				500	-	-
b. Contingencies	37	11	-	541	11	-	50	-	-
ii SLAUGHTER-HOUSE—									
a. Establishment	210	-	-				210	-	-
b. Contingencies	7	8	-	217	8	-	20	-	-
3. CHOULTRIES—									
a. Establishment									
b. Contingencies									
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment									
b. Contingencies									
5. AVENUES—									
a. Establishment									
b. Contingencies									
6. PUBLIC GARDEN—									
a. Establishment									
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..									
7. SURVEY OF LAND									
8. FIRE—									
a. Establishment									
b. Purchase of fire-engine, buckets, repairs, &c.									
9. OTHER CHARGES—									
i. Work done for private indivi- duals other than private sca- venging									
Carried over ..				2102	-	-	2080	-	-

Statement II—cont.

Heads of Account.	1894-95.						Revised Estimate for 1894-95.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				2,102	.	.	2,080	.	.
GRANT IV—(Lighting and Miscellaneous Municipal purposes)—cont.									
9. OTHER CHARGES—cont.									
ii. Rewards for destruction of wild animals and snakes ..									
iii. Printing ..	383		11	}	3	7	2,430	.	.
iv. Compensation for lands ..	262	5	0						
v. Other items ..	382	12	4						
vi. Other items ..	791	1	4						
Total Grant IV ..				3,941	3	7	4,510	.	.
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	1,008	.	.				1,010	.	.
ii. Inspection	2,400	.	.	3,408			2,400	.	.
b. Collection of Municipal Taxes—									
i. Establishment	300	.	.	300	.	.	300	.	.
ii. Purchase of account books, paper, money boxes, repair to out-posts, &c. ..	116	12	.	116	12	.	120	.	.
c. Collection of Tolls—									
i. Establishment									
ii. Contingencies									
d. Office contingencies other than (b) (ii)	396	13	9	396	13	9	400	.	.
e. Contributions for Central office and Audit establishments ..	190	.	.	190	.	.	190	.	.
Total, Grant V ..				4,411	9	9	4,420	.	.
REPAYMENT OF DEBT—									
a. Instalments paid during the year.	4,816	.	8	4,816	.	8	4,820	.	.
b. Invested on account of Sinking Fund (Value of securities pur- chased)									
c. Charges of investment ..									
INTEREST—									
a. On account of last year ..	240	.	.				240	.	.
b. " of current year ..	490	10	6	730	10	6	490	.	.
Carried over ..				5,546	11	2	5,550	.	.

Statement II—cont.

Heads of Account.	1894-95.						Revised Estimate for 1894-95.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				5546	11	2	5550	.	.
Advances recoverable—									
a. Permanent									
b. Others	254	-	4	254	-	4	480	-	-
Refunds of other than current collections .	132	5	11	132	5	11	200	-	-
Discount									
Pensions and gratuities									
Investments—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure ..				5933	1	5	6230	-	-
Balances—				38467	75	2	39460	-	-
a. Municipal Fund				5789	8	1	4010	-	-
b. Endowments									
c. Water-tax Fund									
Grand Total ..				44257	7	3	43470	.	.

NOTE TO STATEMENT II.

Position of the Municipality of

Crown

on 31st March 1895.

LIABILITIES.

ASSETS.

	RS.	A.	P.		RS.	A.	P.
Balance of Loans	10667	4	3	Municipal Balance.. { Cash	5789	8	1
Deposits to be adjusted	3283	8	-	{ Securities			
Other Liabilities (in detail)	-	-	-	Deposit Balance .. { Cash			
				{ ~~Savings Bank Pass Book~~ Securities	3283	8	-
				Sinking Fund of loans			
				Funded Capital of endowed institutions, Hospitals, &c.			
				Total ..	9073	-	1
				Value of Premises, &c.	38987	18	7
				Do. of Tools and plant	5331	9	2
				Do. of Live stock	753	-	-
				Do. of Furniture	758	2	9
				Arrears of taxes, &c.	237	4	2
				Other assets (in detail)			
				Sale proceeds of medicines	120	4	-
				Total ..	46188	1	8
				Claims—			
				Advances Recoverable—			
				Permanent advance	200	-	-
				Advances for works, &c.	255	-	4
				Total ..	455	-	4
Total ..	13950	12	3	Grand Total ..	55716	2	1

STATEMENT III.—Municipality of

Count:

Abstract of Deposits Account for the year 1894-95.

	RS.	A.	P.	RS.	A.	P.
Balance brought forward ..	2,682	12	-	108	1	8
1. Deposits by Appellants ..	..	..	..	25	9	~
2. Do. by Renters ..	..	..	..	195	2	4
3. Do. by Contractors ..	..	..	..	154	4	9
4. Do. as Security by Municipal Servants ..	..	..	..	22	9	~
5. Deposited for the execution of work for which Private Parties are liable ..	..	..	..	-	-	-
6. Other Deposits under the Act or bye-laws ..	..	..	..	-	-	-
Total Receipts ..	2,863	8	6	328	3	8
Interest on Renters Deposits .. 55-2-9						
Do. — Contractors — 130 - - 44-4-9						
Do. Municipal Servants Do - - 22-9 - -						
Grand Total ..	5,546	4	6	5,546	4	6

Details of Balance.

Statement IV-A.—Municipality of *Concord*

James G.

Demand, Collection and Balance Statement for the year 1894-95.

CURRENT.

ARREARS.

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

* *Details of Balance.*

Permanent Advance

'89-'90.	Chairman for office Contingencies ..	Rs. 50 - - -
	Do. for Public Works Expenditure..	100 - - -
'93-'94.	Civil Surgeon for Hospital Contingencies ..	50 - - -
		200 - - -

Other Advances.

'93-'94.	Sanitary Inspector (Process fees)-.	1--
'94-'98.	Cost of Stone-loam drains.	254--4-4
		255--4-4

Total 455- - 4

LOCAL FUND (1895) DEPARTMENT.

LOCAL FUND (1895) DEPARTMENT.
From *749*
CURRENT No. *95/185/10*

THE ACCOUNTANT-GENERAL,

Madras,

To

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

No. *L-70*
69

Dated *8* } *May* 1895.
Received

No.

Subject.

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

*Submitted as Enclome No 5 in
letter dated 25 May 1895 No 47
Municipal Office
Coonoor 25 May 1895*

*Recd from the Collector
for 1895
6/5/95
22 May 1895
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Coonoor Municipal Council
for perusal
for collector
In
17/5*

*u
order 17-7-95 No. 1125*

Recorded with the remark
that this report should have been
forwarded separately, not as an
enclome to the annual report for 1894-95.

*V.R.
4/7/95 Cg
14. VII.*

*To the Chairman M.C. Coonoor
17/5/95
Accepted
17/5/95*

When given for copying _____
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189.

READ AGAIN G.O., No.
189.

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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