

L. & M.
[8,000-5-3-95.]

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 1271/m

DATED 6th August 1895.

[Despatch Abstract.]

Accounts.

Recording report on the audit of the----of the Erode
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 6-8-95

No. 1271 m

When given for copying.

[Despatch Abstract.]

Accounts

Recording report on the
audit of the — of the
Erode Municipality for the
year 1894-95.

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

Dated 9th 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 Erode 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. 571-6-4, was in agreement with that appearing in the Bank 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.~~

5. 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) Chas. Brito
Assistant Inspector of Local
Fund Accounts

BACK PAPER, No.

OF 189

FURTHER PAPER, No.

OF 189

READ AGAIN ORDER OF G. O. NO. DATE MISCELLANEOUS

ENCLOSURES.

CURRENT No

STATEMENT WITH DITTO.

ORDER OF GOVERNMENT

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR SPATC IN ORIGINAL (not paged).

N.B.-

A = Copy in full
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Copied by

Examined by

Camp Doty,
dated 14 May 1895 }
cho 292
87

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

2
Hort Saint George,
Accountant Lord's office }
24 May 1895 }

Mr. Garrison,
Offg. Accountant-General

STATEMENT 1.
Revenue and Receipts of the Municipal Fund of the Town of Enos
for the official year 1894-5

Gross receipts - 1355-4-2
 & expenditure on toll roads 79-3-7
 1355-4-13
 1355-4-2
 53-14- shares due to Mr G. D. S. P. M. L. L.
 1409-2-2
 1355-4-13

Statement I—cont.

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 ..				10,557	8	7	10,480	-	-
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	11	-	-				20	-	-
ii. Rent of buildings	43	5	9				50	-	-
iii. Avenue receipts	71	-	-				70	-	-
iv. Fees from Travellers' Bungalows				125	5	9			
b. i. Sale-proceeds of lands							10	-	-
ii. Produce of lands, gardens, &c. ..	20	9	9				40	-	-
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	77	2	6	97	12	3			
c. Conservancy receipts—							150	-	-
Sale-proceeds of night-soil, street refuse, &c.	135	13	-	135	13	-	800	-	-
d. i. Fees from educational institutions	779	8	11						
ii. Other revenue from educational institutions									
iii. Sale-proceeds of books in Municipal Book Depot				779	8	11			
e. i. Sale proceeds and composition fees of medicines	22	7	-				30	-	-
ii. Other Hospital receipts				22	7	-			
f. i. Income from markets	* 1,350	8	-				1,330	-	-
ii. „ slaughter-houses.	* 230	4	-	1,580	12	-	230	-	-
g. Other fees							30	-	-
i. Distraint fees	1	-	-				200	-	-
ii. License fees	217	6	11				140	-	-
iii. Cart-stand fees	140	-	-						
iv. Fees for extracts from Birth and Death Registers	1	-	-	359	6	11			
h. Fines under Municipal and other Acts	122	4	-	122	4	-	120	-	-
i. Interest on investments—									
i. General, including choultries									
ii. Educational									
iii. Medical									
j. Premium on loans									
Carried over ..				13,780	14	5	13,700	-	-

* Includes other collections & interest

Statement I—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 ..				13,780	14	5	13,700	-	-
5 GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..							20	-	-
Buildings							60	-	-
Municipal Schools ..									
Other purposes ..									
ii. Medical									
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes ..	192	-	-	192	-	-	190	-	-
b. From Local Boards—									
i. Education									
ii. Medical	1,000	-	-				1,000	-	-
iii. Other purposes ..				1,000	-	-			
c. Other grants and contributions—									
i. Education	127	6	9				120	-	-
ii. Medical									
iii. Other purposes ..				127	6	9			
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private indi- viduals—									
i. Private scavenging ..	301	4	-				270	-	-
ii. Other purposes	2	-	-	303	4	-			
b. Other items —									
i. Fishery rents									
ii. Refunds of Expenditure of previous year	3	2	8						
iii. Fee for numbering carts, &c.	20	-	3	23	2	11	20	-	-
Carried over ..				15,426	12	1	15,380	-	-

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 ..				15,426	12	1	15,380	-	-
7. EXTRAORDINARY AND DEBT—									
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.									
b. Loans—									
i. From Government ..									
ii. In the market from private individuals ..									
c. Realizations of Sinking fund for repayment of loans.									
d. Advances—									
i. Permanent ..									
ii. Others ..		2	9		2	9		-	-
Total Receipts ..				15,426	14	10	15,380	-	-
Add opening balance ..				4,387	6	7	4,390	-	-
Grand Total ..				19,814	5	5	19,770	-	-

* 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 ^{not} ~~the first~~ classes.
2. Tax on buildings is levied at $6\frac{1}{4}$ per cent. and tax on lands at $6\frac{1}{4}$ per cent. of rent value. ^{annus 2} for every 80 square yards.
3. Water tax on buildings and lands is levied at ^{not} ~~the first~~ per cent.
4. Tax on vehicles and animals is levied at ~~the~~ the maximum rates.
5. Tax on carts, &c., is levied at Rs. $4\frac{1}{2}$ 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. $\frac{152 \text{ Rs.}}{3-2-91}$ & $\frac{1515 \text{ Rs.}}{31-10-93}$
8. The house-tax registers were last revised in the official year 93/94 and the land tax registers in the ~~same~~ official year.
9. Total extent of land assessed is 933-78 aeres.
10. The mode of estimating the annual rental of houses and lands is as follows:—
In cases of houses not rented $7\frac{1}{2}$ per cent. of the value is considered the annual rental.
In cases of lands not leased, they are assessed according to Class or nature.

Statement II.

Expenditure from the Municipal Fund of the Town of *Erode*
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.
GRANT I—(Public Works)—									
1. NEW WORKS—									
a. Communications	2721	7	8				2800		
b. Buildings	351	6	4				300		
c. Drainage	32	10	6				30		
d. Water-supply	1002	1	3				1040		
e. Miscellaneous public improvements				4107	9	9			
2. REPAIRS—									
a. Communications	1439	16	2				1400		
b. Buildings	436	13	10				400		
c. Drainage—									
i. Repairs to works ..									
ii. Establishment for flushing drains, &c.	271	1	7				270		
d. Water-supply—									
i. Repairs to works, machinery, &c.	44	1	4				50		
ii. Establishment	171	3	11				160		
iii. Contingencies	8	2	3	2371	1	1	10		
e. Miscellaneous public improvements									
3. ESTABLISHMENT	237	5		237	5		240		
4. TOOLS AND PLANT AND OTHER STORES.	15	4	3	15	4	3	20		
5. CONTRIBUTIONS—									
a. To Local Boards for works ..									
b. To Provincial Funds for scrutiny of estimates, &c.									
c. To others for public works ..									
Total, Grant I ..				6731	4	1	6220		
GRANT II—(Education)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards ..									
b. Stipends to Normal students ..	33	1		33	1		30		
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment									
b. Contingencies									
Carried over ..				33	1		30		

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 ..				33	1		30		
GRANT II—(Education)—cont.									
ii On Salary-Results System—									
a. Fixed Payments	1264	14	1				1270		
b. Results Grants	525	8	11				590		
c. Contingencies	163	12		1954	3		210		
3. SALARY GRANTS									
4. RESULTS GRANTS	265	2		265	2		350		
5. COMBINED GRANTS—									
a. Fixed payments									
b. Results Grants									
6. INSPECTION—									
a. Contributions to Local Boards ..									
b. Municipal Inspectors—									
i. Establishment	228						230		
ii. Cotingencies	21	2		249	2		20		
7. MISCELLANEOUS—									
a. Building, furniture, &c., grants.									
b. Common gymnasium—									
i. Establishment									
ii. Contingencies									
c. Other items									
Total, Grant II ..				2501	8		2700		
GRANT III—(Sanitation and Medical Services.)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	1767	1					1600		
b. Medicines and Supplies	285	1	11				200		
c. Diet of Patients	99	15	9				100		
d. Sundries and Contingencies	328	15	9				300		
e. Contributions to Local Boards ..				2481	25				
Carried over ..				2481	25		2200		

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 ..				2481	25		2200		
GRANT III—Sanitation and Medical Services—cont.									
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..	72	-	-				40		
ii. Sanitary Inspection ..	45	-	-				40		
iii. Medical reserve staff ..	7	-	-				10		
iv. Cutlers' Establishment ..				124					
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—									
i. Medical Schools ..									
ii. Reserve staff ..									
c. OTHER CONTRIBUTIONS ..									
3. VACCINATION—									
a. Establishment ..	159	8	9				180		
b. Contingencies ..	4	15	6				100		
c. Contributions to Local Boards ..				164	8	3			
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment ..	83	13					80		
b. Contingencies ..	17			100	13		20		
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—									
a. i. Establishment ..	2807	1	11				2800		
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	822	2		3629	3	11	800		
b. Private scavenging—									
i. Establishment ..	234	12					230		
ii. Contingencies, such as cost of scavenging carts, &c. ..				234	12		30		
c. Cholera charges ..	1	4		1	4		30		
d. Contingencies ..	155	6	8	155	6	8	220		
4020 10 7									
Total, Grant III ..				6891	23		6780		

Statement II—cont.

Heads of Account.	189 4-9 5.						Revised Estimate for 189 4-9 5.		
	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	293	4	4				290		
b. Contingencies	724	3	4	1017	7	8	830		
2. i. MARKETS—									
a. Establishment	93	4	8				100		
b. Contingencies				93	4	8			
ii SLAUGHTER-HOUSE—									
a. Establishment									
b. Contingencies									
3. CHOUTRIES—									
a. Establishment	95	14					100		
b. Contingencies		14							
c. Feeding Travellers				96	12				
4. TRAVELLERS' BUNGALOW—									
a. Establishment									
b. Contingencies									
5. AVENUES—									
a. Establishment	135	10	10				130		
b. Contingencies	6	1		141	11	10	60		
6. PUBLIC GARDEN—									
a. Establishment	47	8					50		
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..				47	8				
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 ..				1396	12	2	1560		

on cases of grant not leased, they are assessed accordingly

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 ..				1,396	12	2	1,560	-	-
GRANT IV—(Lighting and Miscellaneous Municipal purposes)—cont.									
9. OTHER CHARGES—cont.									
ii. Rewards for destruction of wild animals and snakes ..				18			10	-	-
iii. Printing	405	14	1				410	-	-
iv. Compensation for lands ..	44	10	4				50	-	-
v. Other items	48	5	7	500	6		100	-	-
Total Grant IV ..				1,897	2	2	2,130	-	-
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	476	4	2				470	-	-
ii. Inspection	180			656	4	2	180	-	-
b. Collection of Municipal Taxes—									
i. Establishment	203	15					200	-	-
ii. Purchase of account books, paper, money boxes, repair to out-posts, &c. ..	14	4	8	218	3	8	17	-	-
c. Collection of Tolls—									
i. Establishment				73			78	-	-
ii. Contingencies	73								
d. Office contingencies other than (b) (ii)	159	7	2	159	7	2	300	-	-
e. Contributions for Central office and Audit establishments ..	70			70			70	-	-
Total, Grant V ..				1,176	15		1,310	-	-
REPAYMENT OF DEBT—									
a. Instalments paid during the year.									
b. Invested on account of Sinking Fund (Value of securities pur- chased)									
c. Charges of investment ..									
INTEREST—									
a. On account of last year ..									
b. „ of current year ..									
Carried over ..									

* Assessment — Rs. 2-10
2 in tickets — 30-0-0

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 ..									
Advances recoverable—									
a. Permanent									
b. Others	40								
Refunds of other than current collections .	4	15	7						
Discount									
Pensions and gratuities									
Investments—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure ..				44	15	7			
				19,242	15	1	19,140		
Balances—									
a. Municipal Fund	207	11	3						
b. Endowments	363	11	1				310		
c. Water-tax Fund							320		
				571	6	4			

NOTE TO STATEMENT II.

Position of the Municipality of

Erode

on 31st March 1895.

LIABILITIES.

ASSETS.

	RS.	A.	P.		RS.	A.	P.
Balance of Loans ..				Municipal Balance..			
Deposits to be adjusted ..	1762	13	5	Cash ..	571	6	4
Other Liabilities (in detail) ..				Securities ..			
				Deposit Balance ..			
				Cash ..	1762	13	5
				Securities ..			
				Sinking Fund of loans ..			
				Funded Capital of endowed institutions, Hospitals, &c. ..			
				Total ..	2334	3	9
				Value of Premises, &c. ..	17160		4
				Do. of Tools and plant ..	59	5	9
				Do. of Live stock ..			
				Do. of Furniture ..	1050	15	1
				Arrears of taxes, &c. ..	117	1	5
				Other assets (in detail) ..			
				Private Savings fees 1-14-1			
				Medicine supplied 8-6-6			
				Education (Contributions for 80-)			
				Premises ..	904	6	
				Total ..	18497	11	1
				Claims—			
				Advances Recoverable—			
				Permanent advance ..	685		
				Advances for works, &c. ..	59	4	8
				Total ..	127	9	8
Total ..	1762	13	5	Grand Total ..	20339	8	6

STATEMENT III.—Municipality of *Exode*

Abstract of Deposits Account for the year 1894-95.

Details of Balance.

Statement IV-A.—Municipality of Enode

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

CURRENT.

Current in $\frac{1418}{\text{Rev}}$ 1895

Due to Cur: in $\frac{2470}{\text{Rev}}$ 1895

LOCAL FUND (1895) DEPARTMENT.

From $\frac{642}{\text{Jan 18 1895}}$

THE ACCOUNTANT-GENERAL,
Madras,

To

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

No. $\frac{270}{87}$

Dated 24 } May 1895

Received

Forwarded

Subscribed

as follows

No.

Subject.

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

Forwarded to the Chairman, Erode
Council, thro' the Sub-Collector of
the Madras District
95 (1895) Collector

7/6

For

1/2604 Nov 95

Extract from the Proceedings of the
Municipal Council, Erode, at its meeting held
on Wednesday the 17th July 1895

Present

- M. L. Lakshminarayana Aiyer Sol. (Int. Secy.)
- " R. Aravamudan Aiyer Sol.
- " R. Ramaswamy Aiyer Sol. B.A.
- " M. Venkataramanasamy Naidu Sol.
- " S. V. Sadasan Pillay Sol.

N^o. 4. Read Audit notes and Statements
on the accounts of the Erode Municipality
for the Year 1894-95

Chairman's reply and the Statement are approved.
(Signed) R. Lakshminarayana Aiyer Sol.
Chairman Delegate
/ True Extract

17. VII. 95
Chairman Delegate

Erode Municipal Office,
8 18 July 1895

No 89

From
Mdy: H. K. Latchminarayanan aiyer Esq.
Chairman Delegate Municipal Council, Erode.

To
The Chief Secretary
to Government.

Local and Municipal Department
Fort St. George.

Sir, I have the honor to submit the
report on the audit of the accounts of the
Erode Municipality for the Year 1894-95 as
submitted by the Assistant Inspector
of Local Fund accounts, Madras.

A Copy of the Resolution of the Council
on the Subject is herewith enclosed.

I have the honor to be.

Sir,

Your most obedient Servant

A. Sankaralingam
Chairman Delegate

S.R.
17.12.95

2
2404 July 95

Current no 2470 485

Erode Municipality

From

The Chairman,

Municipal Council Erode

The Chief Secretary

to Government

Local and Impl Department

For St George

Dated 18

Despd 18

Received 26 July 85

No 89

Enc. Two

Subject

Submitting the report on the audit

of the accounts of the Erode Municipality

for the year 1884-85

to the Inspector of Local Fund

Accounts

24/7/85

Submitted

23/8

Submitted

27/7/85

Submitted

Submitted

Submitted

Submitted

Submitted

Submitted

Submitted

Submitted

Submitted

Submitted

Submitted

Submitted

Submitted

Submitted

Submitted

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When signed

189

READ AGAIN G.O., No.
189

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT

STATEMENT WITH DITTO

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
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