[T. & M. 9,000-5-8-96.]

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 1523/M

DATED 19th September 1895

[Despatch Abstract.]

Accounts.

Recording report on the audit of the----of the Coimbatore Municipality for 1894-95.

BACK PAPERS.

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

FURTHER PAPERS.

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

INDEXED.

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.

G.O., DATED 19—9—95

No. 1523 M.

When given for copying.

[Despatch Abstract.]

Accounts

Recording report on the audit of the ___ of the Coimbatore Municipality for 1894-95.

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

EXCLOSURES.

CURRENT No

STATEMENT WITH DITTO.

ORDER OF GOVERNMENT

STATEMENT WITH DITTO.

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BACK PAPER, No. OF 189

FURTHER PAPER, No. OF 189 .

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

Camp:- Coimbatore

Dated 22nd July 1895.

To

THE Accountant-General
Madras

SIR,

I have the honor to submit the following report on my recent audit of the accounts of the Coimbatore 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. 604-13-6, 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 — or~~

The audit having been conducted before the preparation of the Municipal Annual Report to Government, the figures contained in the accompanying Statements should agree exactly with those in the Statements that will accompany the Annual Report.

6. A note on all the discrepancies and defects noticed in the accounts has been placed in the hands of the Chairman.

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

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

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

Attention is invited to the remarks made in last years report dated 14th June 1894.

The financial condition of this Municipality

continued to be unsatisfactory during 1894-95. On 30th June 1894 its balance in the Treasury including deposits was Rs 294/- in other words it had overdrawn its balance proper by about Rs 5000/- During the latter portion of the year, owing principally to increased activity in Collection, matters improved considerably and the balance in the Treasury on 31.3.95, exclusive of deposits was Rs 604/- The Municipality has however great difficulty in meeting its liabilities at the Commencement of the year and at the time of audit (June), its Current balance exclusive of deposits was less than Rs 300-0-0 while claims amounting to more than Rs 1000/- were awaiting payment The remedies, apart from increased Taxation are greater punctuality in Collecting the demands for the first half year especially the House Tax and more attention to budget provision especially under Hospitals and Dispensaries. The permission just given to utilize a portion of the deposit receipts to meet current expenditure will also afford relief.

Coimbatore
22d July 1895

I have &c.
Sd/ L. E Pattenden
Inspector of Local Fund accounts.

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

L.F.D. 205

Fort Saint George
Acct Genl's Office
31 July 1895

J. Harrison
Officiating Accountant-General.

STATEMENT I.

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

Heads of Account.	1894-95. Detail of Minor Heads. Rs.	A.	P.	1894-95. Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1894-95. Rs.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	-2238	13	11				-2240	"	"
b. Endowments	"	"	"						
c. Water-tax Fund	"	"	"	-2238	13	11			
Total ..				-2238	13	11	-2240	"	"
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	"	"	"				"	"	"
b. Tax on buildings (section 63) ..	17146	3	2				16910	"	"
c. Tax on lands (section 63) ..	1197	"	11				1220	"	"
d. Water-tax on buildings and lands (section 75)	"	"	"				"	"	"
e. Tax on vehicles with springs and palanquins (section 77) ..	718	8	"				800	"	"
f. Tax on animals (section 77) ..	1417	12	"				1550	"	"
g. Tax on carts and other vehicles without springs (section 85) ..	2704	"	"				2650	"	"
h. Tolls (section 91)—									
Gross receipts 15375-0-0 ..									
Less Local Fund share 5125-0-0 ..	10250	"	"				10250	"	"
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	"	"	"	33433	8	1	"	"	"
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds	"	"	"				"	"	"
b. Ferry rents	"	"	"				"	"	"
c. Fees under Act II of 1888 ..	65	"	"	65	"	"	60	"	"
Carried over ..				33498	8	1	33440	"	"

Statement I—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 189 -9 .		
	RS.	AS.	P.	RS.	A.	P.		A.	P.
Brought forward ..				33498	8	1	33440	"	"
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	"	8	"						
ii. Rent of buildings ..	"	"	"						
iii. Avenue receipts	527	1	"				460	"	"
iv. Fees from Travellers' Bungalows	185	5	"	712	14	"	270	"	"
b. i. Sale-proceeds of lands ..	"	"	"				"	"	"
ii. Produce of lands, gardens, &c.	849	"	1				640	"	"
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	101	14	"	950	14	1	150	"	"
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	140	14	-	140	14	"	200	"	"
d. i. Fees from educational institutions	464	6	6				400	"	"
ii. Other revenue from educational institutions ..	"	"	"				"	"	"
iii. Sale-proceeds of books in Municipal Book Depôt ..	"	"	"	464	6	6	"	"	"
e. i. Sale proceeds and composition fees of medicines ..	"	"	"				"	"	"
ii. Other Hospital receipts ..	781	14	9	781	14	9	780	"	"
f. i. Income from markets ..	1454	8	10				1450	"	"
ii. „ slaughter-houses.	777	15	6	2232	8	4	770	"	"
g. Other fees									
i. Distraint fees	13	4	"				20	"	"
ii. License fees	719	10	"				630	"	"
iii. Cart-stand fees	521	8	1				520	"	"
iv. Fees for extracts from Birth and Death Registers ..	5	"	"	1259	6	1	"	"	"
h. Fines under Municipal and other Acts	773	11	"	773	11	"	550	"	"
i. Interest on investments—									
i. General, including choultries	1000	"	"				1000	"	"
ii. Educational	"	"	"				"	"	"
iii. Medical	224	7	3				140	"	"
j. Premium on loans	"	"	"	1224	7	3	-	-	-
Carried over ..				42039	8	1	41420	-	-

Statement II—*cont.*

Heads of Account.	189 -9 . Detail 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 ..	"	"	"	42039	8	1	41420	-	-
5 GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..	"	"	"				"	"	"
Buildings	"	"	"				-	-	-
Municipal Schools ..	"	"	"				-	-	-
Other purposes ..	"	"	"				-	-	-
ii. Medical	"	"	"				-	-	-
iii. Other purposes—									
Communications ..	"	"	"				-	-	-
Water-supply	"	"	"				-	-	-
Drainage	"	"	"				-	-	-
Sanitation	"	"	"				-	-	-
Other purposes ..	"	"	"				-	-	-
b. From Local Boards—									
i. Education	"	-	"						
ii. Medical	2448	15	3				2450	-	-
iii. Other purposes	"	"	"	2448	15	3	"	"	"
c. Other grants and contributions—									
i. Education	"	"	"				-	-	-
ii. Medical	"	"	"				-	-	-
iii. Other purposes	"	"	"				-	-	-
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	1413	6	6				1550	-	-
ii. Other purposes	12	8	3	1425	14	9	"	"	"
b. Other items—									
i. Fishery rents	"	"	"						
ii. Refunds of Expenditure of previous year	429 3	2 8	8 "				500	-	-
iii. Fee for numbering carts, &c.	112	10	-	545	4	8			
IV Other items									
Carried over ..				46459	10	9	45920	-	-

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				46459	10	9	45920	-	-
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	50	-	-				40	-	-
ii. Others	-	-	-	50	-	-	-	-	-
Total Receipts ..				46509	10	9	45960	-	-
Add opening balance ..				2238	13	11	2240	-	-
Grand Total ..				44270	12	10	43720	-	-

* 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 not 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. of rent value. / 4 for every 80 square yards.
3. Water tax on buildings and lands is not levied at —per cent.
4. Tax on vehicles and animals is levied at —— the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. Tolls are levied at —— the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. 21-3-91 No 422 M, Mis:
8. The house-tax registers were last revised in the official year 1894-95 and the land tax registers in the official year 1891-93.
9. Total extent of land assessed is 951½ acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

with reference to buildings that are leased out in the case of paivali buildings is arrived at or locality and in the case of public buildings such a procedure not being possible the rental value as a rule is calculated at 7½ per cent on the Capital Cost of a building.

The principle on which rental value on lands is fixed is as follows:—

For punjai lands 1½ times the assessment paid to Government as the yearly rental. For manai sites

Statement II.

Expenditure from the Municipal Fund of the Town of Coimbatore for the official year 1894-95.

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications	"	"	"				"	"	"
b. Buildings	"	"	"				"	"	"
c. Drainage	"	"	"				"	"	"
d. Water-supply	"	-	"	"	"	"	"	"	"
e. Miscellaneous public improvements	"	"	"	"	"	"	"	"	"
2. REPAIRS—									
a. Communications	6609	13	9				6000	-	-
b. Buildings	423	13	4				520	"	"
c. Drainage—									
i. Repairs to works ..	542	"	6				550	"	"
ii. Establishment for flushing drains, &c.	727	3	-				730	-	-
d. Water-supply—									
i. Repairs to works, machinery, &c.	337	3	6				280	-	-
ii. Establishment	36	-	-				40	-	-
iii. Contingencies	-	-	-	8676	2	1	-	-	-
e. Miscellaneous public improvements	-	-	-	-	-	-	-	-	-
3. ESTABLISHMENT	1020	.	-	1020	-	-	1020	-	-
4. TOOLS AND PLANT AND OTHER STORES.	21	13	6	21	13	6	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 ..				9717	15	7	9160	-	-
GRANT II—(*Education*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards ..	"	"	"				"	-	"
b. Stipends to Normal students ..	"	"	"				"	"	"
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment	"	"	"				"	"	"
b. Contingencies	"	"	"				"	"	"
Carried over ..	"	"	-				"	"	"

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
GRANT II—(*Education*)—cont.									
ii On Salary-Results System—									
a. Fixed Payments	1296	-	-				1300	-	-
b. Results Grants	387	9	-				360	-	-
c. Contingencies	201	"	"	1884	9	-	200	-	-
3. Salary Grants	1575	14	5	1575	14	5	1900	-	-
4. Results Grants	1686	14	"	1686	14	-	1600	-	-
5. Combined Grants—									
a. Fixed payments	"	"	"				"	"	"
b. Results Grants	"	"	"				"	"	"
6. Inspection—									
a. Contributions to Local Boards ..	"	"	"				"	"	"
b. Municipal Inspectors—									
i. Establishment	295	8	7				300	-	-
ii. Cotingencies	5	11	3	301	3	10	10	-	-
7. Miscellaneous—									
a. Building, furniture, &c., grants.	"	"	"				"	"	"
b. Common gymnasium—									
i. Establishment	180	-	-	180	-	-	180	-	-
ii. Contingencies	.	-	-	.	-	-	20	-	-
c. Other items	4	14	-	4	14	-	10	-	-
Total, Grant II ..				5633	7	3	5880	-	-
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	2841	5	2				2850	-	-
b. Medicines and Supplies ..	1975	14	2				1330	-	-
c. Diet of Patients	1378	13	-				1400	-	-
d. Sundries and Contingencies ..	1248	14	10				1000	-	-
e. Contributions to Local Boards ..	..	..	..	7444	15	2	-	"	"
Carried over ..				7444	15	2	6580	"	"

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 189 -9 .		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	"	"	"	7444	15	2	6580	-	-
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* Contributions to Provincial Funds for—									
i. Medical College	213	"	"				80	"	"
ii. Sanitary Inspection ..	135	"	"				140	"	"
iii. Medical reserve staff ..	22	"	"				30	"	"
iv. Cutlers' Establishment ..	"	"	"	370	"	"	10	"	"
b. Contributions to Local Boards, &c., for—									
i. Medical Schools	"	"	"				"	"	"
ii. Reserve staff	"	"	"				"	"	"
c. Other Contributions ..	"	"	"	"	"	"	"	"	"
3. Vaccination—									
a. Establishment	230	1	-				240	-	-
b. Contingencies	63	1	-				40	-	-
c. Contributions to Local Boards ..	-	-	-	293	2	-	120	-	-
4. Registration of Births and Deaths—									
a. Establishment	288	"	"				290	"	"
b. Contingencies	64	6	6	352	6	6	50	"	"
5. Conservancy, Road cleaning and Road watering—									
a i. Establishment	8054	14	3				8110	-	-
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1393	5	11	9448	4	2	1600	-	-
b Private scavenging—									
i. Establishment	1173	7	8				1190	-	-
ii. Contingencies, such as cost of scavenging carts, &c. ..	19	4	-	1192	11	8	"	"	"
c. Cholera charges	"	"	"	"	"	"	"	"	"
d. Contingencies	263	6	1	263	6	1	350	-	-
Total, Grant III ..				19364	13	7	18830	-	-

Statement II—*cont.*

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 189 -9 .		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	814	8	-				820	"	"
b. Contingencies	992	3	.	1806	11	-	1000	-	-
2. i. MARKETS—									
a. Establishment	167	12	-				170	-	-
b. Contingencies	70	8	-	238	4	-	-	-	-
ii SLAUGHTER-HOUSE—									
a. Establishment	.	-	-				.	-	-
b. Contingencies	60	-	-	60	-	-	-	-	-
3. CHOULTRIES—Langarkuna									
a. Establishment	72	-	-				70	-	-
b. Contingencies ..	130	9	6				130	-	-
c. Feeding ~~Travellers~~ Paupers.	1897	11	8	2100	5	2	1800	-	-
4. TRAVELLERS' BUNGALOW—									
a. Establishment	157	11	10				120	-	-
b. Contingencies	73	-	-	230	11	10	80	-	-
5. AVENUES—									
a. Establishment	155	4	4				160	-	-
b. Contingencies	5	4	-	160	8	4	40	—	—
6. PUBLIC GARDEN—									
a. Establishment	47	10	8				50	-	-
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..	45	5	8	93	-	4	40	-	-
7 SURVEY OF LAND	-	-	-	-	-	-	-	-	-
8. FIRE—									
a. Establishment	-	-	-	-	-	-	-	-	-
b. Purchase of fire-engine, buckets, repairs, &c.	5	12	-	5	12	-	-	-	-
9. OTHER CHARGES—									
i. Work done for private individuals other than private scavenging	-	-	-	-	-	-	-	-	-
Carried over ..				4695	4	8	4450	-	-

Statement II—*cont.*

Heads of Account.	189 -9 . Detail 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 ..				4695	4	8	4450	-	-
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. OTHER CHARGES—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..	9	10	-				10	-	-
iii. Printing	349	13	3				300	-	-
iv. Compensation for lands ..	"	"	"				"	"	"
v. Other items	570	7	10	929	15	1	530	-	-
Total Grant IV ..				5625	3	9	5290	-	-
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	1668	-	-				1670	.	.
ii. Inspection	276	12	7	1944	12	7	300	.	.
b. Collection of Municipal Taxes—									
i. Establishment	600	-	.	600	.	.	600	.	.
ii. Purchase of account books, paper, money boxes, repair to out-posts, &c. ..	-	.	-						
c. Collection of Tolls—									
i. Establishment	.	.	.						
ii. Contingencies	.	.	.						
d. Office contingencies other than (*b*) (ii)	560	13	1	560	13	1	400	.	.
e. Contributions for Central office and Audit establishments ..	210	-	-	210	-	-	210	.	.
Total, Grant V ..				3315	9	8	3180	-	-
REPAYMENT OF DEBT—									
a. Instalments paid during the year.	"	"	"				-	-	-
b. Invested on account of Sinking Fund (Value of securities purchased)	"	"	"				-	-	-
c. Charges of investment ..	.	-	-				.	-	-
INTEREST—									
a. On account of last year ..	.	-	-				-	.	.
b. „ of current year ..	-	-	.				.	.	.
Carried over ..	-	.	.				.	-	-

Statement II—*cont.*

Statement II—*cont.*

Heads of Account.	189 -9 . Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
Brought forward	(Mail & Grant 15.V)			43657	1	10	42340	..	..
Advances recoverable—									
a. Permanent	"	"	"				"	"	"
b. Others	1	2	..	1	2	"	"	"	"
Refunds of other than current collections .	7	11	6	7	11	6	"	"	"
Discount	"	"	"	"	"	"	"	"	"
Pensions and gratuities	"	"	"	"	"	"	"	"	"
Investments—									
a. In Government securities for purposes other than Sinking Fund	"	"	"	"	"	"	"	"	"
b. In Savings Bank	"	"	"	"	"	"	"	"	"
Total Expenditure ..				43665	15	4	42340	-	-
Balances—									
a. Municipal Fund	604	13	6				1380	"	"
b. Endowments	"	"	"				"	"	"
c. Water-tax Fund	"	"	"	604	13	6	"	"	"
Grand Total ..				44270	12	10	43720	-	-

NOTE TO STATEMENT II.

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

LIABILITIES.

		RS.	A.	P.
Balance of Loans ..	(a) ..	15437	8	6
Deposits to be adjusted ..		7411	1	9
Other Liabilities (in detail) ..		-	-	-
Total ..		14954	10	3

ASSETS.

		RS.	A.	P.
Municipal Balance ..	Cash	604	13	6
	Securities ..	"	"	"
Deposit Balance ..	Cash	5217	8	-
	Securities ..	2193	9	9
Sinking Fund of loans		-	-	-
Funded Capital of endowed institutions, Hospitals, &c.		12543	8	6
Total ..		20559	7	9
Value of Premises, &c. ..	(b) ..	31546	"	"(c)
Do. of Tools and plant including Lamp posts, Municipal carts &c.		7060	11	2(c)
Do. of Live stock		751	9	8
Do. of Furniture		490	6	4
Arrears of taxes, &c.		443	5	2
Other assets (in detail)				
Local Fund Contribution on account of Hospital .		2164	4	10
Total ..		42443	5	2
Claims—				
Advances Recoverable—				
Permanent advance		"	"	"
Advances for works, &c.		20	2	-
Total ..		20	2	-
Grand Total ..		63025	8	11

(a) Rs 10000/ Spent from the Hospital Endowment in building a market less Rs 2456-7-6 Spent from the Current balances on permanent improvements to the Hospital.

(b) Valued Premises &c does not include the value of the Hospital Premises. This is being ascertained and will be added next year.

(c) No deduction is made yearly for deterioration in the value of Premises & Tools & Plant &c.

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

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	11462	12	6	1. Credited to Municipal Funds	5730	3	-
1. Deposits by Appellants	541	7	-	2. Returned to Appellants	131	4	-
2. Do. by Renters	4803	4	-	3. Do. to Renters	4000	"	"
3. Do. by Contractors	275	-	-	4. Do. to Contractors	375	-	-
4. Do. as Security by Municipal Servants	127	4	9	5. Do. to Municipal Servants	162	3	6
5. Deposited for the execution of work for which Private Parties are liable ..	-	-	-	6. Do. to Parties	"	"	"
6. Other Deposits under the Act or bye-laws	-	-	-	7. Paid to Claimants	"	"	"
				* In cash in Treasury 5217-8-"			
Total Receipts ..	5746	15	9	—do— Post Office Savings Banks 693-9-9	Total ..	9798	10	6
				Land and House property 1500-0-0	Balance ..	7411	1	9
Grand Total ..	17209	12	3	7411-1-9	Grand Total ..	17209	12	3

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Details of Balance.

	No. of items.	Year.	No. of items.	Year.	No. of items.	Year.	No. of items.	Year. 92-93	No. of items.	Year. 93-94	No. of items.	Year. 94-95	No. of items.	Year.	Total. No. of items.	Total. Rs. A. P.	Remarks.
		Rs. A. P.		Rs. A P		Rs. A P		Rs. A. P.		Rs. A. P.		Rs. A P		Rs A. P.			
Appellants' Deposits ..		" - -		" - -		" - -		" - -		" - -		" - -		" - -			
Renters do. ..		" - -		" - -		" - -	1	" 4 "	"	" - -	10	4803 4 -		" - -	11	4803 8 -	
Contractors' do. ..		" " "		- - -		- - -		" - -	2	150 - -	2	250 - -		" - -	4	400 - -	
Municipal Servants' do. ..		" - -		- - -		- - -	8	1914 1 "	1	211 1 -	1	68 7 9		" " "	10	2193 9 9	
Deposits for Work ..		" - -		- - -		- - -	-	- - -	-	- - -	-	- - -		- - -	-	- - -	
Miscellaneous Deposits, viz.		- - -		- - -		- - -	"	- - -	1	14 - -	-	- - -		- - -	1	14 - -	
Total ..							9	1914 5 -	4	375 1 -	13	5121 11 9		- - -	26	7411 1 9	

Statement II

Statement IV-A.—*Municipality of* Coimbatore Demand, Collection and Balance Statement for the year 1894-95.

CURRENT.

Tax.	Demand as originally assessed by the Chairman.	Remitted by the Council on appeal.	Demand as finally settled (column 2 *minus* column 3).	Collected.	Remitted on account of vacant houses, &c.	Written off as irrecoverable.	Balance (column 4 *minus* columns 5, 6 and 7).
1	2	3	4	5	6	7	8
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Tax on arts, &c.	" " "	" " "	" " "	" " "	" " "	" " "	" " "
2. „ on buildings	17047 12 -	131 4 -	16916 8 -	16775 11 4	6 5 ..	14 8 -	119 13 8
3. „ on lands	1095 12 -	- - -	1095 12 -	959 ½ -	- - -	29 9 -	168 ½ -
4. Water-tax on buildings and lands	" " "	" " "	" " "	" " "	" " "	" " "	" - "
5. Tolls (gross receipts)	15375 - -	" " "	15375 - -	15375 - -	- - -	- - -	- - -
6. Market rents	1450 - -	" " "	1450 - -	1450 - -	(a) " " "	" " "	" " "
7. Slaughter-house fees	775 " -	" " "	775 " "	775 " "	(b) " - "	" " "	" " "
8. Rent of cart-stands	520 - -	- - -	520 - -	520 - -	(c) - - -	- - -	- - -
9. Private scavenging fees	1123 8 -	- - -	1123 8 -	1015 1 6	- - -	48 2 -	60 4 6
10. Garden Rents.	678 4 -	- - -	678 4 -	523 4 -	- - -	- - -	155 - -
11. Rent of fruit bearing Avenue trees	380 - -	- - -	380 - -	380 - -	- - -	- - -	- - -
12.							
13.					(a) Exclude interest of Rs 4-8-10		
14.					(b) —do— —do—		2-15-6
					(c) —do— —do—		1-8-1
	38445 4 -	131 4 -	38314 - -	37773 ½ 10	6 5 -	92 3 -	44 ½ 6 ½ 2

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

ARREARS.

Tax.	Balance of old Demand.			Arrears of previous year.			Total Demand.			Collected.			Remitted.			Written off.			Balance (column 4 *minus* columns 5, 6 and 7).			Years to which the balance relates.		
1	2			3			4			5			6			7			8			9		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A	P.	RS.	A.	P.	RS.	A	P	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c.	..	..	..	..	..	..	..	..	..	-	-	-	-	-	-	.	.	-	-	-	-	-	-	-
2. „ on buildings	28	15	6	377	8	4	406	7	10	370	7	10	-	-	-	36	-	-	-	-	-	-	-	-
3. „ on lands	44	2	11	229	2	-	273	4	11	237	15	11	.	.	.	35	5	-	-	-	-	-	-	-
4. Water-tax on buildings and lands ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Tolls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Market rents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7. Slaughter-house fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	—	-	-	-	-	-	-	-	-
8. Rent of cart-stands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Private scavenging fees	212	5	10	431	8	6	643	14	4	395	12	-	-	-	-	247	4	4	-	14	-	1893-94.		
10.																								
11.																								
12.																								
13.																								
14.																								
	285	8	3	1038	2	10	1323	11	1	1004	39		-	-	-	318	94		-	14	-			

@ Excludes interest Rs 2-9-

15

Statement II *ante*

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

		RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	.. ..	69	-	-
(2) Amount advanced during the year	.. ..	1	2	-
	Total ..	70	2	-
(3) Amount adjusted during the year—				
(*a*) On account of advances made during the year	..	4	"	"
(*b*) Do. previous years	..	50	"	"
Total amount outstanding at the end of the year* ..		20	2	-
	Total ..	70	2	-

* *Details of Balance.*

Prorear fees 1891-92 Rupees — 3-2-"
— do — 1892-93 — " — 12-12-"
— do — 93-94 — " — 3-2-"
— do — 94-95 — " — 1-2-"
— do — 1894-95 — " — 1-2-"
Land Rupees. 20-2-"

Statement VI.

Statement of Differences.

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

Statement VI—*cont.*

Statement of Differences—*cont.*

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

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	DIFFERENCE. More or less.	REMARKS.

STATEMENT VI—*cont.*.

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	DIFFERENCE. More or less.	REMARKS.

H. A. S.
3 AUG. 95

Encl: 2.

LOCAL FUND (1895) DEPARTMENT.

Current No. 2719 / 95

From

THE ACCOUNTANT-GENERAL,
29 AUG. 95
Madras,

To

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

No. 2 & D / 205

Dated 31 July 1895.
Received

No.

Subject.

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

Current C. No. 428 / 95

Encl: cur: cro 3164 / Rev / 95

Forwarded: attention is drawn to the inspector's remarks — for Collector

6/8/95 C.V.V. 3/8

To the Chairman
Municipal Council
Coimbatore

thro' the 1st Quarter
by Collector, Coimbatore

Forwarded -

by Collector

8-8-95

9-8-95

COIMBATORE DIVISIONAL OFFICE
8 - AUG. 95

by Auditor 1895

Extract from the Proceedings of a Special Meeting of the Municipal Council, Coimbatore, dated 19th August 1895.

Present.

M. R. Sry: S. Venkatasamy Naidu Garu.
B. Stephenson Esqr

M. R. Rs: A. T. Ramanuja Kotayya Mudaliar Avargal C.
" V. Ramaraya Avargal C.
" C. Ramaniengar Gal Mathai Avargal C
" S. Lakshmi Narasimmiah Avargal C
" Kanji Gulam Mohideen Sahib Avl C
" M. Kolandavelu Pillay Avl
" G. Rangaswamy Gounden Avargal C
" Guruja Chettiar Avargal C.

× × × ×

4. Read Report of the Inspector of Local Funds Accounts, on the Accounts of the Coimbatore Municipality for 1894-95 - with endorsement of the Accountant General Madras, dated 31st July 1895.

Letter with the Auditor to the Math Sangam Accountants Called about the beginning of the official year to reduce the financial difficu

fully noticed by the Inspector.

(Signed) S. Venkataramiah

Examiner

(True Extract)

Venkataramiah

Examiner

T.M.

Enc: to Current no 3164 / 1895
Encls: 1. Revs:

In a letter from the Chairman Municipal Council, Coimbatore dated 28th August 1895, No. 877.

Extract from the Proceedings of a Special Meeting of the Municipal Council Coimbatore dated 19th August 1895.

2/2506 Aug 95

No. 877. Coimbatore Municipal Office 28th August 1895

Local & Municipal
CURRENT No. 3164

From

M. R. Ry.

I. Venkatasawmy Naidu Garu,
Chairman, Municipal,
Council Coimbatore.

To the Chief Secretary
to Government
Madras.
(Through the Collector of Coimbatore)

Sir,

Adverting to the Endorsement of the Accountant General, dated 31st July 1895, No. 205 / 2.7.D., on the Audit Report of this Municipality by the Inspector of Local Funds accounts for the year 1894-95, I have the honor to return the same together with an Extract from the Proceedings of a Special Meeting of the Municipal Council containing their views on the Subject.

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

Venkatasawmy
Chairman.

CL

1895.

Current ex. 3164 y 95
Rev:

From. CURRENT No. 2501 M

The Chairman
Municipal Council
Coimbatore

To. The Chief Secretary
to Government
Madras.

(Mun: the Collection of
Coimbatore)

N
misc

order 19-9-95 No 1523 Mun

Recorded.

J R
16/9/95

Wer 9/95

Dated 28th August
Rec'd 9 SEP 95 } 1895.

Encls: 2.

No. 877.

Forwarding Resolution on the Audit of the Accounts of the Coimbatore Municipality for the year 1894-95, together with an Extract from the Proceedings of a Special Meeting of the Municipal Council dated 10th August 1895.

Forwarded

To
The Accountant General.

Dep. 21/9/95

Entered

13/9. 9/1419

When given for copying ____
When copied ____
When examined ____
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 IN ORIGINAL.								

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