2-6-56

R

[L. & M.
9,000-8-8-96.]

Local & Munl. (1896) Department.

MISCELLANEOUS.

G.O., No. 1126 M

DATED 1th July 1896

[Despatch Abstract.]

Accounts.

Recording report on the audit of the Cochin Municipal -- 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.

C. 119

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

Camp Cochin
Dated 28 march 1896.

To

The Inspector of Local Fund Accounts,
Madras.

Sir,

I have the honor to submit the following report on my recent audit of the accounts of the Cochin 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. 680-1-2, 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 Statement submitted by the Municipality with their Annual Report to Government ~~or~~

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

6. A note on all the discrepancies and defects 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. $\frac{\text{L. F. D.}}{495}$, dated 19th February 1892, as modified by subsequent Government Orders.

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

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

I have &c.,
(Signed) P. Rajagopaul Mudr.
Assistant Inspector of L. F. Accts.

Forwarded to the Accountant General,
(Signed) J. L. Pinto.
For Inspector of L. F. Accounts.

No L.7.D.
618

Forwarded to the Chief Secretary to Government, Local and Municipal Department, Fort St George, through the Chairman, Municipal Council, Cochin, and the Collector of Malabar.

Fort St George.
Accountant General's Office
31st March/96

J. Harrison
Offg. Accountant-General

[STATEMENT I.

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

Heads of Account.	189 -9. Detail of Minor heads. RS.	A.	P.	Totals of Major heads. RS.	A.	P.	Revised Estimate for 189 -9. RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund				1229	10	10	1230	.	.
b. Endowments									
c. Water-tax Fund									
Total ..				1229	10	10	1230	.	.
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	2118	.	.				2240	.	.
b. Tax on buildings (section 63) ..	6090	6	6				6190	.	.
c. Tax on lands (section 63) ..	2280	4	3				2280	.	.
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs and palanquins (section 77) ..	348	.	.				410	.	.
f. Tax on animals (section 77) ..	55	8	.				70	.	.
g. Tax on carts and other vehicles without springs (section 85) ..	111	.	.				90	.	.
h. Tolls (section 91)—									
Gross receipts									
Less Local Fund share ..									
i. Penalties on account of—									
i. Tax on arts									
ii. Tax on buildings ..									
iii. Tax on lands									
iv. Water-tax on buildings and lands									
v. Tax on vehicles, &c. ..									
vi. Tax on animals ..									
vii. Tax on carts, &c. ..									
viii. Evacion of tolls				11003	2	9			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds	.	9	.						
b. ~~Ferry~~ Rents under the Canal Act.	2461	15	1				2450	.	.
c. Fees under Act II of 1888 ..				2462	8	1			
Carried over ..				13465	10	10	13730	.	.

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 ..				13465	10	10	13730	.	.
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	122	11	8				120	.	.
ii. Rent of buildings ..	.	.					.	.	.
iii. Avenue receipts ..	20	5	.				20	.	.
iv. Fees from Travellers' Bungalows	184	.	.				170	.	.
b. i. Sale-proceeds of lands ..									
ii. Produce of lands, gardens, &c.									
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	26	14	.				20	.	.
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..									
d. i. Fees from educational institutions	229	15	8				240	.	.
ii. Other revenue from educational institutions ..									
iii Sale-proceeds of books in Municipal Book Depôt ..									
e. i. Sale-proceeds and composition fees of medicines ..	310	13	6				270	.	.
ii. Other Hospital receipts ..	112	6	9				110	.	.
f. i. Income from markets ..	995	4	1				990	.	.
ii. " slaughter houses.									
g. Other fees									
i. Distraint fees	49	.	.				50	.	.
ii License fees	169	.	.				170	.	.
iii. Cart-stand fees									
iv. Fees from extracts from Birth and Death Registers ..	4	8	.				10	.	.
h. Fines under Municipal and other Acts	305	6	10				200	.	.
i. Interest on investments—									
i. General, including choultries									
ii. Educational									
iii. Medical	236	.	9				160	.	.
				2766	6	3			
j. Premium on loans									
Carried over ..				16232	1	1	16260	.	.

Statement II—*cont.*

Heads of Account.	189 -9 .						Revised Estimate for 189 -9 .		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				16232	1	1	16260	.	.
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings							60	.	.
Municipal Schools ..							170	.	.
Other purposes Gymnasium and Inspection ..	103	1	7				520	.	.
ii. Medical	520	.	.						
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes ..									
b. From Local Boards—									
i. Education									
ii. Medical									
iii. Other purposes				623	1	7			
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 ..	1035	12	.				970	.	.
ii. Other purposes									
b. Other items—									
i. ~~Fishery~~ bypeen ferry rents	2431	10	5				2410	.	.
ii. Refunds of Expenditure of previous year									
iii. Fee for numbering carts, &c.									
iv Other items	*. -	14	.	3468	4	5			
Carried over ..				20323	7	1	20390	.	.

*. Sale of disinfecting powder

Statement II—*cont.*

	1894-95.						Revised Estimate for 1894-95.		
Heads of Account.	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				20323	7	1	20390	.	.
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	~~124~~	~~11~~	~~6~~						
Advances from Government for Loan to mappilas									
Recovery of Capital loan to Do—	450	"	"				320	.	.
e. Do. of interest on—Do.	116	12	6	566 ~~691~~	12 ~~8~~	6 ~~.~~	160	.	.
Total Receipts ..				20890 ~~21,014~~	3 ~~15~~	7 ~~1~~	20870	.	.
Add opening balance..				1229	10	10	1230	.	.
Grand Total ..				119 ~~22,244~~	14 ~~9~~	5 ~~11~~	22100	.	.

* Expenditure on toll tickets and process fees and overpayments to District Boards on account of tolls should be debited to advances recoverable in Statement II and when these are recovered, the recoveries should be credited to this head.

~~NOTE TO STATEMENT I.~~

~~1. Tax on arts, &c., is levied on the first—/all classes.~~

~~2. Tax on buildings levied at per cent. and tax on lands at annas per cent. of rent value. for every 80 square yards.~~

~~3. Water tax on buildings and lands is 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. per cart per annum.~~

~~6. Tolls are levied at the maximum rates.~~

~~7. License-fees are levied at the rates sanctioned in G.O.~~

~~8. The house-tax registers were last revised in the official year and the land tax registers in the 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:—~~

Statement II.

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

	1894-95.						Revised Estimate for 1894-95.		
Heads of Account.	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	54	4	.				60	.	.
b. Buildings	50	.	.				50	.	.
c. Drainage									
d. Water-supply									
e. Miscellaneous public improvements				104	4	.			
2. REPAIRS—									
a. Communications	695	.	4				1020	.	.
b. Buildings	419	12	8				400	.	.
c. Drainage—									
i. Repairs to works ..	345	6	.				350	.	.
ii. Establishment for flushing drains, &c.	432	.	.				430	.	.
d. Water-supply—									
i. Repairs to works, machinery, &c., ...	59	13	.				60	.	.
ii. Establishment	.	.	.				.	.	.
iii. Contingencies									
e Miscellaneous public improvements				1952	.	.			
3. ESTABLISHMENT	360	.	.	360	.	.	360	.	.
4. TOOLS AND PLANT AND OTHER STORES	11	5	3	11	5	3	10	.	.
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 ..				2427	9	3	2740	.	.
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 ..									

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.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	153	.	.				160	.	.
b. Contingencies	891	13	1	1044	13	1	830	.	.
2. i. MARKETS—									
a. Establishment									
b. Contingencies	~~8~~	~~15~~	~~9~~	~~8~~	~~15~~	~~9~~	10	.	.
ii SLAUGHTER-HOUSE—									
a. Establishment									
b. Contingencies									
3. CHOULTRIES—									
a. Establishment									
b. Contingencies									
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment	96	.	.				96	.	.
b. Contingencies	22	1	6	118	1	6	14	-	-
5. AVENUES—									
a. Establishment									
b. Contingencies	"	8	.	"	8	.	10	.	.
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.	15	3	8	15	3	8	10	.	.
9. OTHER CHARGES—									
i. Work done for private individuals other than private scavenging									
Carried over ..				~~1187~~ 1178	~~10~~ 10	3	1130	.	.

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.
Brought forward ..				~~1187~~ 1178	~~10~~ 10	3	1130	-	.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. OTHER CHARGES—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..	1	8	.				10	-	.
iii. Printing	193	7	9				250	.	.
iv. Compensation for lands ..									
v. Other items	× ~~79~~ 88	~~4~~ 3	~~9~~ 9	~~274~~ 283	3	~~9~~ 6	70	.	.
Total, Grant IV ..				1461	13	9	1460	.	.
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	1194	-	.				1200	-	.
ii. Inspection	132	.	.				130	.	.
b. Collection of Municipal Taxes—									
i. Establishment	386	8	.				410	.	.
ii. Purchase of account books, paper, money boxes, repair to out-posts, &c.	~~127~~ 120	~~14~~ 11	~~5~~ 5				80	.	.
c. Collection of Tolls—									
i. Establishment									
ii. Contingencies									
d Office contingencies other than (*b*) (ii)	~~239~~ 246	~~7~~ 10	~~4~~ 4				230	.	.
e. Contributions for Central office and Audit establishments	110	.	.				110	.	.
d. Do for the Collector's office clerk	33	.	.	2222	13	9	40	.	.
Total, Grant V ..				2222	13	9	2200	.	.
REPAYMENT OF DEBT—									
1. To Government									
a. Instalments paid during the year	746	9	8				750	.	.
b. Invested on account of Sinking Fund (Value of securities purchased)									
c. Charges of investment ..	-	.	.	746	9	8	-	.	-
2. To the Hospital Endowment Fund									
INTEREST—									
a. On account of last year ..									
b. " of current year ..	316	6	4	316	6	4	310	-	.
Carried over ..				1063	-	.	1060	-	.

× Law charges. 30-..-..
Subscription for Malabar gazette } 2-..-..
Burying of paupers. 30-4-..

Sealing wax for matching cattle & the handbrand } 14-4-..
Freight in a case of water sent to the Chemical Examiner } 2-12-..

Assessment-8-15-9

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 189 -9 . RS.	A.	P.
Brought forward ..				1063	"	"	1060	"	"
Advances Recoverable									
Loan to Kaluetti mappilas.									
(a) Payment to Government on account of Capital of advance for loan to mappilas —	450						320	.	.
~~Advances recoverable~~ (b) Do – Do. on account interest on Do.	116	12	6				160	.	.
	"	"					"		
a. Permanent	~~242~~	~~1~~	~~6~~				80	.	.
b. Others	117	6	..	684 ~~808~~	2 ~~14~~	6 ..			
Refunds of other than current collections.	59	6	5	59	6	5	80	.	.
Discount									
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure .				439 ~~21564~~	13 ~~0~~	3 ~~9~~	21180	.	.
Balances—									
a. Municipal Fund				680	1	2	920	0	0
b. Endowments									
c. Water-tax Fund									
Grand Total ..				119 ~~22244~~	14 ~~9~~	5 ~~11~~	22100	–	.

Note to Statement II.

Position of the Municipality of Cochin on 31st March 1895.

Liabilities.

	RS.	A	P.
Balance of Loans	6284	6	.
Deposits to be adjusted ..	254	.	.
~~Other Liabilities (in detail)~~ .. Security in landed property	3420	.	.
Total ..	9958	6	.

Assets.

	RS.	A.	P.
Municipal Balance .. Cash	680	1	2
Municipal Balance .. Securities ..	-	.	.
Deposit Balance .. Cash	254	.	.
Deposit Balance .. Securities ..	3420	.	.
Sinking Fund of loans	.	.	.
Funded Capital of endowed institutions, Hospitals, &c.	4398	2	3
Total ..	8752	3	5
Value of Premises, &c.	28490	.	.
Do. of Tools and plant	19	14	.
Do. of Live stock	.	.	.
Do. of Furniture	1101	-	.
Arrears of taxes, &c.	927	.	6
Other assets (in detail)			
Conservancy carts &c - - - - -	795	.	.
Fire Engine - - - - -	420	.	.
Iron tanks - - - - -	500	.	.
Ornamental and other lampposts and lanterns &c	2200	.	.
	34452	14	6
Total ..	43205	1	11
Claims—			
Advances Recoverable—			
Permanent advance	60	-	.
Advances for works, &c. ..	1901	3	.
Total ..	~~45156~~ 1951	~~4~~ 3	~~11~~ .
Grand Total ..	45156	4	11

Statement IV-B.—*Municipality of* Cochin 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.	3	.	.	87	.	.	90	.	.	82	.	.				6	.	.	2	.	.	1893-94
2. „ on buildings	147	1	9	501	15	.	649	.	9	522	8	9				40	9	10	85	14	2	1888-89, 89/90
3. „ on lands	50	9	4	215	13	6	266	6	10	240	.	3				13	15	1	12	7	6	1891-92, to 93/94
4. Water-tax on buildings and lands ..																						
5. Tolls																						
6 Market rents	61	.	.	14	.	.	75	.	.	14	.	.				61	.	.				
7. Slaughter-house fees																						
8. Rent of cart-stands																						
9. Private scavenging fees	44	12	.	215	4	.	260	.	.	194	4	.				29	12	.	36	.	.	1892/93 and 93/94
10. Tax on Vehicle	24	.	.	64	8	.	88	8	.	18	.	.				37	8	.	33	.	.	1891/92 to 1893/94
11. Tax on Animals	9	.	.	13	12	.	22	12	.	6	.	.							16	12	.	1890/91 to 1893/94.
12. Tax on Carts.	3	.	.	6	.	.	9	.	.	9	.	.										
13.																Total			186	1	8	
14.																Current			740	14	10	
																Grand total			927	0	6	

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

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	2283	13	.
(2) Amount advanced during the year	242	1	6
Total ..	2525	14	6
(2) Amount adjusted during the year—			
(*a*) On account of advances made during the year	124	11	6
(*b*) Do. previous years	450	.	.
Total amount outstanding at the end of the year* ..	1951	3	.
Total ..	2525	14	6

* *Details of Balance.*

Permanent advances

Office Shroff — Rs. 20-„-„
Civil Surgeon — . 30-„-„ 50-„-„

Other advances

92/93

For tiling houses to parties ...1775-„-„
Municipal Inspector for prosecuting fees } 5-12-„

93/94 Do ——— 3-1-„

94/95 Do ——— 3-„-„

Mr. Vargas, Pleader for law charges } 114-6-„ 1901-3-„

1951-3-„

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Receipts				
7 d (ii) Others ——	124 11 6	. . .	-124 11 6	(1) Recovery within the year expunged.
Charges				
Grant iv. 2. i (b) Contingencies	8 15 9	. . .	-8 15 9	(2) As per correct classification
9 (v.) Other items	79 4 .	88 3 9	+8 15 9	(3) vide remark (2) above
Grant V.				
6 (ii) Purchase of account te-	127 14 5	120 11 5	-7 3 .	(4) As per correct classification
(d) Office Contingencies	239 7 4	246 10 4	+7 3 .	(5) vide remark (3) above.
Advances recovered				
(b) Others ——	242 1 6	117 6 .	-124 11 6	(6) vide remark (1) above.

Statement VI—*cont.*

Statement of Differences—*cont.*

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

LOCAL FUND (1896) DEPARTMENT.

1802

From

THE ACCOUNTANT-GENERAL,
Madras,

To

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

No. 270/615

Dated 31st
Received 4th } March 1896.

25 JUN. 96

No.

Subject.

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

with orders

R 422 / 9-4-96

Order No. 1126 Misc. d. 7/7

Recorded.

3.7.96

1/7/96

Despd. 10/7/96

To the Accountant General

Encd on Cur. No. 119 of 96.

Forwarded to the Chairman Municipal Council, Cochin.

For Collector.

Calend 7.4.96

4.4.96

Forwarded to the Chief Secretary to Govt. Local & Mpl. Department

J. Hewetson
Ag. Collector

Calend 23.6.96

23.6.96

BACK PAPER, No. of 189

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

FURTHER PAPER, No. of 189

ENCLOSURES.

CURRENT No.

STATEMENT WITH DITTO.

ORDER OF GOVERNMENT

STATEMENT WITH DITTO.

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Examined by

[7] INDEXED.

No. 191.

Municipal Office
Cochin, 15th June 1896.

From,

S. Locke Esquire,
Chairman, Municipal Council, Cochin.

To,

The Collector of Malabar.
Calicut

JH
21-6-96

Sir,

I have the honor to forward herewith the Report on the audit of the Municipal accounts for 1894-95 for transmission to the Chief Secretary to Government.

I have the honor to be,
Sir,
your most obdt. Servant.
S. Locke
Chairman.

RH

When given for copying
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} 189 .

READ AGAIN G.O., No. DATED
189 ,

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT .. .. .. A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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