L. & M.
2,000-8-8-96.

INDEXED.

Local & Munl. (1896) Department.

MISCELLANEOUS.

G.O., No. 1808/m

DATED 26-10-96

[Despatch Abstract.]

Accounts

Recording report on the audit of the — of the Vota examined during the year 1895-96

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. (1896) Department.

CURRENT No. 2745

From The Accountant General to the Government of Madras.

Order No. 1808 mins d/26-10-96

Recorded.

V.R 23/10/96

L.J.H. 24/10/96

No. L.F.D 301

Dated 9th September 1896.

Received 12 OCT 1896.

Registered

Enclosures

Spare copies.

SUBJECT.

Forwarding report on the audit of the accounts of the Coimbatore Municipality for the year 1895-96.

Forwarded
H. Tremenheere
A.C. 11.9.96.

To
The Accountant General.
Dupx 27-10-96

Submitted

19/10.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Report on the audit of the Accounts of the Ootacamund **Municipality for the year 1895-96.**

Camp. Ootacamund
Dated 2nd September 1896.

To

The Accountant General

Madras.

Sir,

I have the honor to submit the following report on my recent audit of the accounts of the Ootacamund Municipality for the year 1895-96.

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. 34997-2-0, was in agreement with that appearing in the Bank / ~~Treasury~~ Pass Book allowing for outstanding cheques, ~~and~~ for deposits, for the Collection of 31st march 1896 (Rs 462-9-4) remitted into Bank on 1st April 1896, and for the amount (69-0-6) in Post office Savings Bank.

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. 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.~~

The general result of the audit is satisfactory.

I have the honour to be,
Sir,
your most obedient Servant.
(Signed) W. J. F. Williamson.
Inspector of Local Fund Accounts.

W.W. 7/9

Cur no 1242/96. No. L.F.D 301

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

Fort Saint George,
Accountant General's office
7th September 1896

Illegible
Offg: Accountant General.

P.S.

Rgd 8 Sep 96
No. 2616.

LC
1242
96
2745 M

Forwarded to the Chief Secretary to Government, Local and municipal department, Fort Saint George, through the Collector of Nilgiris, with Copy of Resolution of the Municipal Council dated 5th October 1896.

Municipal office
Ootacamund 5th oct 96

Chairman, M.C.

Dpd 9-10.

N. Dio

Submitted

Chairman
for Collector

Nilgiri Collr's Office
Adj. 8-10-96
8-10-96

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Ootacamund for the official year 1895-96.

Heads of Account.	Actuals 1895-96. Detail of Minor heads. Rs.	A.	P.	Actuals 1895-96. Totals of Major heads. Rs.	A.	P.	Revised Estimate for 1895-96. Rs.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund				46908	15	-	46910	-	-
b. Endowments									
c. Water-tax Fund									
Total ..									
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	3150	-	-				3700	-	-
b. Tax on buildings (section 63) ..	27674	14	8				29500	-	-
c. Tax on lands (section 63) ..	1209	12	11				1000	-	-
d. Water-tax on buildings and lands (section 75)	3682	2	8				4000	-	-
e. Tax on vehicles with springs and palanquins (section 77) ..	1464	6	5				1750	-	-
f. Tax on animals (section 77) ..	2644	9	7				3000	-	-
g. Tax on carts and other vehicles without springs (section 85) ..	664	-	-				700	-	-
h. Tolls (section 91)—									
Gross receipts									
Less Local Fund share ..									
i. Penalties on account of—									
i. Tax on arts									
ii. Tax on buildings ..	-	8	-						
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				40487	6	3			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..									
Carried over ..				40487	6	3	43650	-	-

STATEMENT I—*cont.*

Heads of Account.	Actuals 1895-96. Detail of Minor heads.			Totals of Major heads.			Revised Estimate for 1895-96.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				40487	6	3	43650	-	-
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	~~157~~ 127	4	-				130	-	-
ii. Rent of buildings ..	1109	2	8				1100	-	-
iii. Avenue receipts ..	2	-	-				10	-	-
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.	76	6	3				100	-	-
iv ~~Fees~~ of measures, carts etc	7	-	3				40	-	-
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	~~1395~~ 1425	-	-				1500	-	-
d. i. Fees from educational institutions	1523	15	-				2200	-	-
ii. Other revenue from educational institutions ..									
iii. Sale-proceeds of books in Municipal Book Depôt ..									
e. i. Sale-proceeds and composition fees of medicines ..									
ii. Other Hospital receipts ..									
f. i. Income from markets ..	9201	10	8				7810	-	-
ii. „ slaughter-houses.	5745	-	-				5010	-	-
g. Other fees									
i. Distraint fees	1	-	-				10	-	-
ii License fees	1107	10	8				1200	-	-
iii. Cart-stand fees	1454	2	8				1210	-	-
iv. Fees from extracts from Birth and Death Registers ..	4	-	-				10	-	-
h. Fines under Municipal and other Acts	76	14	-				100	-	-
i. Interest on investments—									
i. General, including choultries									
ii. Educational									
iii. Medical									
j. Premium on loans									
				21861	2	2			
Carried over ..				62348	8	5	64080	-	-

I

Statement ~~II~~—*cont.*

Heads of Account.	Actuals 1895-96. Detail of Minor Heads.			Totals of Major Heads.			Revised Estimate for 1895-96.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				62348	8	5	64080	-	-
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings									
Municipal Schools ..	2995	-	-				3000	-	-
Other purposes ..	18	-	-				100	-	-
ii. Medical									
iii. Other purposes—									
Communications ..	4700	-	-				4700	-	-
Water-supply	45000	-	-				45000	-	-
Drainage									
Sanitation									
Other purposes ..	1453	8	-				1580	-	-
b. From Local Boards—									
i. Education									
ii. Medical									
iii. Other purposes									
c. Other grants and contributions—									
i. Education									
ii. Medical									
iii. Other purposes				54166	8	-			
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	5238	12	-				5400	-	-
ii. Other purposes	2304	4	6				2200	-	-
b. Other items—									
i. Fishery rents									
ii. Refunds of Expenditure of previous year									
iii. Fee for numbering carts, &c.	61	15	6						
iv other items	~~65~~	5	~~6~~	7608	6	~~6~~ 12	-	20	-	-
Carried over ..				124123	1	~~6~~ 12	5	126080	-	-

I

Statement ~~II~~—*cont.*

Heads of Account.	Actuals 1895-96. Detail of Minor Heads. Rs.	A.	P.	Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1895-96. Rs.	A.	P.
Brought forward ..				124123	6	5	126080	–	–
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.	477	11	11				450	–	–
d. Advances—									
i. Permanent									
ii. Others	521	–	3	998	12	2	520	–	–
Total Receipts ..				125122	2	7	127050	–	–
Add opening balance..				46908	15	–	46910	–	–
Grand Total ..				172031	1	7	173960	–	–

* 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 7½ per cent. of rent value. ~~for every 80 rupees value~~
3. Water tax on buildings and lands is levied at 1 per cent.
4. Tax on vehicles and animals is levied at full (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.* ~~No.~~ 447 m dated 24th march 1891, 872 m dated 9th June 1891, 1379 m dated 28th august 1891, 640 m dated 4th april 1892 and 419 m. mis dated 24th march 1893
8. The house-tax registers were last partially revised in the official year 1895-96, by the chairman and the land tax registers in the official year 1892-93.
9. Total extent of land assessable is 5194 acres. The assessment was not made on area but on rental.
10. The mode of estimating the annual rental of houses and lands is as follows:—
The rent which the buildings fetch at sometime or other is taken.
In the case of lands, the rent or income given by the proprietors is taken.

Statement II.

Expenditure from the Municipal Fund of the Town of Ootacamund for the official year 1895-96.

Heads of Account.	Actuals 1895-96. Detail of Minor Heads. Rs.	A.	P.	Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1895-96. Rs.	A.	P.
GRANT I—(*Public Works*)—									
1. New Works—									
a. Communications							300	–	–
b. Buildings	340	10	8				440	–	–
c. Drainage	539	2	6						
d. Water-supply	1449	2	8				660	–	–
e. Miscellaneous public improvements Lake Establishment	676	7	3				500	–	–
2. Repairs—	495	11	6	3501	2	7			
a. Communications	9485	11	7				10800	–	–
b. Buildings	2723	15	7				2440	–	–
c. Drainage—									
i. Repairs to works ..	933	7	2				1020	–	–
ii. Establishment for flushing drains, &c.	1555	7	6				1560	–	–
d. Water-supply—									
i. Repairs to works, machinery, &c., ...	879	7	–				1090	–	–
ii. Establishment	1747	–	3				1710	–	–
iii. Contingencies	104	13	6	17429	14	7	150	–	–
e Miscellaneous public improvements	2348	10	6	2348	10	6	2360	–	–
3. Establishment	735 3	10 4	6	735 3	10 4	6	570	–	–
4. Tools and Plant and other stores									
5. Contributions—	100	–	–				100	–	–
a. To Local Boards for works ..									
b. To Provincial Funds for scrutiny of estimates, &c.	75	–	–	175	–	–	80	–	–
c. To others for public works ..									
Total, Grant I ..				24190 88	–	2 6	23780	–	–
GRANT II—(*Education*)—									
1. Training Schools—									
a. Contributions to Local Boards..									
b. Stipends to Normal students ..	34	12	–	34	12	–	40	–	–
2. Municipal Schools—									
i. On Salary System—									
a. Establishment	6366	12	7				6450	–	–
b. Contingencies	424	12	8				350	–	–
Carried over ..	6791	9	3	34	12	–	6840	–	–

Statement II—*cont.*

Heads of Account.	Actuals 1895-96. Detail of Minor Heads			Actuals 1895-96. Totals of Major Heads.			Revised Estimate for 1895-96.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..	6791	9	3	34	12	-	6840	-	-
GRANT II—(*Education*)—cont.									
ii. On salary Results System—							950	-	-
a. Fixed Payments	948	-	-				200	-	-
b. Results Grants	226	4	-						
c. Contingencies	167	11	9	8133	9	-	150	-	-
3. Salary Grants	1202	-	-	1202	-	-	1200	-	-
4. Results Grants	150	-	-	150	-	-	150	-	-
5. Combined Grants—									
a. Fixed payments									
b. Results Grants									
6. Inspecton—							100	-	-
a Contributions to Local Boards..	127	6	2						
b. Municipal Inspectors—									
i. Establishment				127	6	2			
ii. Contingencies									
7. Miscellaneous—							100	-	-
a Building, furniture, &c., grants.	86	12	8						
b. Common gymnasium—									
i. Establishment									
ii Contingencies									
c. Other items	60	-	-	146	12	8	60	-	-
Total, Grant II ..				9794	7	10	9750	-	-
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment (Midwife)..	161	5	8				150	-	-
b. Medicines and Supplies ..									
c. Diet of Patients									
d. Sundries and Contingencies ..	72	10	6				40	-	-
e. Contributions to Local Boards..									
Carried over ..				234	-	2	190	-	-

Statement II—*cont.*

Heads of Account.	Actuals 1895-96. Detail of Minor Heads			Actuals 1895-96. Totals of Major Heads.			Revised Estimate for 1895-96.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..				234	-	2	190	-	-
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a*. Contributions to Provincial Funds for—									
i. Medical College ..	452	-	-				60	-	-
ii. Sanitary Inspection ..	307	-	-				200	-	-
iii. Medical reserve staff ..	59	-	-	818	-	-	50	-	-
iv. Cutlers' Establishment ..									
b. Contributions to Local Boards, &c., for—									
i. Medical Schools ..									
ii. Reserve staff									
c. Other Contributions ..	800	-	1	800	-	1	800	0	0
3. Vaccination—									
a. Establishment	216	-	-				216	-	-
b. Contingencies	116	11	1				104	-	-
c. Contributions to Local Boards ..	68	10	3	401	5	4	60	-	-
4. Registration of Births and Deaths—									
a. Establishment	230	15	4				230	-	-
b. Contingencies	20	1	4	251	-	8	10	-	-
5. Conservancy, Road cleaning and Road watering—									
a i. Establishment	10281	5	-				10290	-	-
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	7822	4	4				7400	-	-
b. Private scavenging—									
i. Establishment	2538	13	4				2550	-	-
ii. Contingencies, such as cost of scavenging carts, &c. ..	27	-	-				50	-	-
c. Cholera charges	~~14~~	~~14~~	-				10	-	-
2. *d*. Contingencies	~~924~~ 14	~~15~~ 14	~~6~~ -	2159 84	~~5~~ 4	~~4~~ 8	860	-	-
Total, Grant III ..				~~24099~~ 24088	10	~~5~~ 11	23080	-	-

Statement II—*cont.*

Heads of Account.	Actuals 1895-96. Detail of Minor Heads.			Totals of Major Heads.			Revised Estimate for 1895-96.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	1158	12	2				1160	-	-
b. Contingencies	1960	6	-	3119	2	2	1740	-	-
2. i. MARKETS—									
a. Establishment	264	-	-				264	-	-
b. Contingencies	7	2	3	271	2	3	11	-	-
ii SLAUGHTER-HOUSE—									
a. Establishment	264	-	-				264	-	-
b. Contingencies	8	15	3	272	15	3	11	-	-
3. CHOULTRIES—									
a. Establishment	84	-	-				84	-	-
b. Contingencies	26	15	5	110	15	5	26	-	-
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 individuals other than private scavenging	1805 12 9	8	6				1580	-	-
Carried over ..	1805 12 9	8	6	3774	3	1	5140	-	-

Statement II—*cont.*

Heads of Account.	Actuals 1895-96. Detail of Minor Heads.			Totals of Major Heads.			Revised Estimate for 1895-96.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	1805 12 9	8	6	3774	3	1	5140	-	-
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. OTHER CHARGES—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..	9	-	-				10	-	-
iii. Printing	520	4	-				330	-	-
iv. Compensation for lands ..									
v. Other items	1067 107	14 12	4 10	3402 3413	10 10	10 4	1100	-	-
Total, Grant IV ..				7176 7187	13 13	11 5	6580	-	-
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	3852	4	2				3850	-	-
ii. Inspection	2780	-	-				2780	-	-
b. Collection of Municipal Taxes—									
i. Establishment	812	6	5				830	-	-
ii. Purchase of account books, paper, money boxes, repair to out-posts, &c.	367	-	11				290	-	-
c. Collection of Tolls—									
i. Establishment									
ii. Contingencies									
d Office contingencies other than (*b*) (ii)	448	9	1				450	-	-
e. Contributions for Central office and Audit establishments ..	580	-	-	8840	4	7	580	-	-
Total, Grant V ..				8840	4	7	8780	-	-
REPAYMENT OF DEBT—									
a. Instalments paid during the year	3174	9	5				3160	-	-
b. Invested on account of Sinking Fund (Value of securities purchased)	1900	-	-				1900	-	-
c. Charges of investment ..	184	10	-	5259	3	5	180	-	-
INTEREST—									
a. On account of last year ..									
b. " of current year ..	6344	12	1	6344	12	1	6360	-	-
Carried over ..				11603	15	6	11600	-	-

Statement II—*cont.*

Heads of Account.	Actuals 1895-96. Detail of Minor Heads. Rs.	A.	P.	Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1895-96. Rs.	A.	P.
Brought forward ..				11603	15	6	11600	-	-
Advances recoverable—									
a. Permanent..									
b. Others	28	2	6	28	2	6			
Refunds of other than current collections.	1300	8	8	1300	8	8	1400	-	-
Discount									
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b. In ~~Savings~~ Bank of Madras Ootacamund	50000	-	-	50000	-	-			
Total Expenditure ..				137033 ~~2~~ ~~5~~ ~~15~~ 7			84970	-	-
Balances—									
a. Municipal Fund				34997	2	-	88990	-	-
b. Endowments									
c. Water-tax Fund									
Grand Total ..				172031 ~~22~~ 7	4	7	173960	-	-

Note to Statement II.

Position of the Municipality of Ootacamund. *on 31st March* 1896.

Liabilities.	Rs.	A.	P.	Assets.	Rs.	A.	P.
Balance of Loans	118711	6	10	Municipal Balance.. Cash in Madras Bank	28	1	6
Deposits to be adjusted ..	1980	10	6	Do. in P.O. Savings Bank	34997	2	-
Other Liabilities (in detail) Forest Department on account of land tax Collected	710	1	11	Securities ..	69	-	6
				Deposit Balance .. Cash in Madras Bank	385	1	10
				Do. in P.O. Savings Bank	1595	8	8
				Securities ..	1980	10	6
				Invested in the Madras Bank	50000	-	-
				Sinking Fund of loans	14600	-	-
				Funded Capital of endowed institutions, Hospitals, &c.			
				Total ..	10 ~~51~~ 1577	12	6
				Value of Premises, &c.	100956	-	-
				Do. of Tools and plant	9741	7	-
				Do. of Live stock	3660	-	-
				Do. of Furniture	1703	4	-
				Arrears of taxes, &c.	3527	14	8
				Other assets (in detail)			
				Total ..	119588 ~~17~~ 1166	9 ~~6~~	8 ~~2~~
				Claims—			
				Advances Recoverable—			
				Permanent advance	55	-	-
				Advances for works, &c. ..	28 ~~-~~	12 ~~10~~	6 -
				Total ..	83 ~~83~~	12 ~~10~~	6 -
Total ..	121402	3	3	Grand Total ..	221250 ~~17~~ 1222	2 -	8 ~~2~~

STATEMENT III.—*Municipality of* Ootacamund Abstract of Deposits Account for the year 1895-96.

	Rs.	A.	P.
Balance brought forward ..	4693	8	9
1 Deposits by Appellants			
2. Do. by Renters	–	–	–
3. Do. by Contractors	–	–	–
4. Do. as Security by Municipal Servants	680	–	–
5. Deposited for the execution of work for which Private Parties are liable ..	206	3	6
6. Other Deposits under the Act or bye-laws	101	8	–
Total Receipts ..	410 09	13 4	6
Grand Total ..	97 1398	9 –	–
	6091	8	9

	Rs.	A.	P.
1. Credited to Municipal Funds	2754	13	6
2. Returned to Appellants	–	–	–
3. Do. to Renters	–	–	–
4. Do. to Contractors	660	–	–
5. Do. to Municipal Servants	450	8	9
6. Do. to Parties	–	–	–
7. Paid to Claimants	245	8	–
Total ..	4110	14	3
Balance * ..	1980	10	6
Grand Total ..	6091	8	9

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Details of Balance.

	No. of items.	Year.	Rs.	A.	P.	No. of items.	Year.	Rs.	A.	P.	No. of items.	Year.	Rs.	A.	P.	No. of items.	Year. 1893-94	Rs.	A.	P.	No. of items.	Year. 1894-95	Rs.	A.	P.	No. of items.	Year. 1895-96	Rs.	A.	P.	Total No. of items.	Total Rs.	A.	P.	Remarks.
Appellants' Deposits ..																																		
Renters do. ..																										–	–	–	–	–	–	–	–	
Contractors' do. ..																										–	–	–	–	–	–	–	–	
Municipal Servants' do. ..																										6	320	–	–	6	320	–	–	
Deposits for Work ..																											1645	8	8		1645	8	8	Rs. (1892-96)
Miscellaneous Deposits, viz.																																–	–	–	
Excess remittances 1-14-11 / Post payment of taxes 13-6-11 } 15-1-10 Total ..																2	–	11	4		2	–	14	9		6	13	7	9	10	15	1	10	
Total																																1980	10	6	

Statement IV-A.—*Municipality of* Ootacamund Demand, Collection and Balance Statement for the year 1895-96.

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. P	Rs. A. P.	Rs. A. P.
1. Tax on arts, &c.	3399 8 –	– – –	3399 8 –	3114 8 –	– – –	– – –	285 – –
2. „ on buildings	28325 6 10	– – –	28325 6 10	27109 1 6	193 12 –	– – –	1022 9 4
3. „ on lands	(a) 1627 4 5	– – –	1627 4 5	1148 – 7	– – –	– – –	479 3 10
4. Water-tax on buildings and lands ..	3776 13 6	– – –	3776 13 6	3613 15 6	25 13 2	– – –	137 – 10
5. Tolls (gross receipts)	– – –	– – –	– – –	– – –	– – –	– – –	– – –
6 Market rents	(b) 7810 – –	– – –	7810 – –	7810 – –	– – –	– – –	– – –
7. Slaughter-house fees	(c) 5010 – –	– – –	5010 – –	5010 – –	– – –	– – –	– – –
8. Rent of cart-stands	(d) 1205 – –	– – –	1205 – –	1205 – –	– – –	– – –	– – –
9. Private scavenging fees	5298 12 –	– – –	5298 12 –	5210 4 –	– – –	– – –	88 8 –
							2012 6 –

10. (a) Rs 710-1-11 have to be refunded to the Forest Department on account of the collections of the land tax at Rs 1-8-0 per acre before the receipt of G.O. etc. 1386 dated 24th August 1895. The revised demand for the year was Rs 917-2-6.

11. 1627-4-5
12. 710-7-11
13. 917-2-6

(b) In Statement I the amount of Rs 7201-10-8 includes the two months Kist Rs 1391-10-8 of 1896-97.

(c) Do. – the amount of Rs 5745 includes Rs 735-0-0 the two months Kist for 1896-97.

(d) Do. – Do. – Rs 1454-2-8. Do. Rs 249-2-8 – Do.

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Statement IV-B.—*Municipality of* Ootacamund—Demand, Collection and Balance Statement for the year 1895-96—*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.	17 8 -	220 - -	237 8 -	35 8 -	- - -	- - -	202 - -	1892-93 Rs 1-8-0 1893-94 Rs 16-0-0 and 1894-95 Rs 184-8-0.
2. „ on buildings	558 1 6	933 1 11	1491 3 5	565 13 2	90 4 5	93 14 -	741 3 10	1892-93 Rs 139-9-0 1893-94 Rs 185-3-8 1894-95 Rs 416-7-2 } Rs 741-3-10
3. „ on lands	453 9 2	767 7 2	1221 - 4	61 12 4	~~1159 4 -~~	1159 4 -	- - -	
4. Water-tax on buildings and lands ..	51 1 3	125 1 5	176 2 8	68 3 2	12 - 8	- - -	95 14 10	1892-93 Rs 6-9-0 1893-94 Rs 33-12-2 1894-95 Rs 55-9-8 } Rs 95-14-10
5. Tolls								
6 Market rents								
7. Slaughter-house fees								
8. Rent of cart-stands								
9. Private scavenging fees	352 2 -	154 4 -	506 6 -	28 8 -	1 8 -	1 8 -	476 6 -	1893-94 Rs 347-10-0 1894-95 Rs 128-12-0 476-6-0
10.								
11.								
12.								
13.								
14.								
							1515 8 8	

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

	Rs.	A.	P.
(1) Total amount outstanding at the beginning of the year	576	6	3
(2) Amount advanced during the year	68	7	9
Total ..	645	2	-
(2) Amount adjusted during the year—			
(*a*) On account of advances made during the year	40	5	3
(*b*) Do. previous years	521	-	3
Total amount outstanding at the end of the year* ..	83	12	6
Total ..	645	2	-

* *Details of Balance.*

Permanent Advance.

1892-93 Chairman Municipal Council Rs 50-0-0
1893-94 Head master B. M High School Rs 5-0-0

Other Advances.

1894-95. Discount on sugar .. .. Rs 4-10-0
1895-96 do 2-12-0
Midwife 4-4-0
Head master B. M School 25-2-6 28-12-6
Total 83-12-6

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Receipts.				
2. Municipal Rates etc.				
(e) Tax on vehicles etc	1464 6 5	1468 14 5	(+) 4 8 -	(1) The difference represents the amount of refund of tax on a horse over 13 hands in- Correctly deducted under this head.
(f) Do. animals	2641 9 7	2637 1 7	(-) 4 8 -	(2) Vide remark no (1) above
4. Revenue etc.				
a. i Rent of lands	157 4 -	127 4 -	(-) 30 - -	(3) The difference represents the amount received on account of Cost of cart-stand menure erroneously shown under this head now adjusted.
c Sale proceeds of rights sold	1395 - -	1425 - -	(+) 30 - -	(4) Vide remarks no (3) above
6. Miscellaneous.				
a. ii Other purposes	2304 4 6	2306 - 6	(+) 1 12 -	(5) The difference represents the amount recovered from Miss. Pickering for trimming hedges incorrectly shown as miscellaneous receipts under 6. iv other items, now adjusted by transfer.
iv other items	65 5 6	61 15 6	(-) 1 12 -	(6) Vide remark no (5) above
			(-) 1 10 -	(7) The difference represents the amount of discount allowed by Messrs P. on purchases on the purchase of certain instruments incorrectly shown as miscellaneous receipts debiting the full amount of the bill to Tools and Plant now expunged from both sides.
Charges				
Grant I 4. Tools and plant	735 4 6	733 10 6	(-) 1 10 -	(8) Vide remark no (7) above
Grant III.				
5. C. Cholera charges	- 14 -	- - -	(-) - 14 -	(9) The difference represents the cost of cholera rubis purchased erroneously debited to this head.
(d) Contingencies	924 15 6	914 14 -	(+) - 14 -	(10) Vide remark no (9) above
			(-) 10 15 6	(11) The difference represents the amount of work done for private parties erroneously shown under this head, now adjusted by transfer.

Statement VI—cont.

Statement of Differences—cont.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Grant IV.				
9. other charges				
i work done for private individuals etc	1805 8 6	1812 9 6	(+) 10 15 6	(12) Vide remark no (11) above.
			(-) 3 14 6	(13) The difference represents the amount spent in paying coolies for assisting the Surveyor (Revenue): Shown erroneously under this head, now adjusted by transfer to 9 (v) Other items.
v. other items	1067 14 4	1071 12 10	(+) 3 14 6	(14) Vide remark no (13) above.
		Deposits.		
Receipts.				
6. other Deposits etc	410 4 6	409 13 6	(-) - 7 -	(15) The difference represents the amount of excess remittance by, and refund to Mrs Higgens shown as receipts and charges twice, now expunged from both sides.
Charges.				
7. Paid to claimants	245 8 -	245 1 -	(-) - 7 -	(16) Vide remark no (15) above.
		D. C. B. Statement (arrears)		
3. Tax on Lands				
6. Remitted	1159 4 -	- - -	(-) 1159 4 -	(17) The difference represents the amount written-off by the Council erroneously shown under this head since adjusted
7. Written-off.	- - -	1159 4 -	(+) 1159 4 -	(18) Vide remark no (17) above
9. Private Scavenging fees.				
7. Written off	1 8 -	- - -	(-) 1 8 -	(19) The difference represents the amount remitted by the chairman erroneously shown as written-off. now adjusted.
6. Remitted	- - -	1 8 -	(+) 1 8 -	(20) Vide remark no (19) 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.

~~No.~~

Extract from the Proceedings of a Meeting of the Ootacamund Municipal Council held on ~~Thursday~~ Quorum the 5th October 1896

~~Order No.~~

Present

The Chairman
J. H. A. Tremenheere Esqr.
J. Browne Esqr.
Revd C. Bisley
W. E. Smith Esqr.
Sithic Bin Nuanjee Sait Sahib

Subject No. I (1).

Read endorsement No. L. F. & 301/1 dated 7th September 1896 from the Accountant General, forwarding to Government, through the Chairman, Report on the audit of the Accounts of the Ootacamund Municipality for the year 1895-96.

(2). Read Audit Notes on the Accounts of the Ootacamund Municipality for the year 895-96 with Chairman's remarks.

RESOLUTION :—

"The report will be submitted to the Government and the Audit Notes with the Chairman's remarks to the Accountant General. The Council notes that the general result of the audit is satisfactory".

MUNICIPAL OFFICE,
OOTACAMUND, 5th October 1896

(True Extract)

Chairman.

To

1/2745-Audit/96

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copied
examined
signed

189 .

AIN G.O., No. DATED
189 ,

r No.

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NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.								

N.B.—
A = Copy in full.
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