[L. & M. 2,000—25-10-97.]

Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 2478 M

DATED 11-11-97

INDEXED. CA

DESPATCHED

[Despatch Abstract.]

Accounts

Recording report on the audit of the
— of the Cotacamund Municipality for 1896-97.

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. (1897) Department.

CURRENT No. 3765 M

From The Accountant General. Madras.

Order

No. 270/431

The report will be submitted to the Government.

Dated 29 Sept 97

Disposed of by the Municl. Commrs. at their meeting held on the 16th Octr/97.

W.A.C. 16.10.97

Received 1 OCT. 1897 NILGIRI DISTRICT

Registered

Enclosures

Spare copies

SECRETARY TO GOVERNMENT 20 OCT 1897 LOCAL & MUNICIPAL DEPARTMENT

Munl order no 2478 Mukis 5/11/97

Recorded.

I.R. 10/11/97

1017

N Dis. Ctr. Cir 1409/97

SUBJECT.

Forwarding report on the audit of the accounts of the coonoor Municipality for the year 96-97

Forwarded to Chairman Mcl

H. Tremenheere C. 2.10.97.

To The Accountant General. 150

Received 5 Octr/97.

W.A.C.

ord 2-12/11/97

Council 5.10.97

6/11

a/c 11

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 1896-97.**

Dated 19th Septr. 1897.

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 1896-97.

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. 36924.5.1, was in agreement with that appearing in the ~~Treasury~~ Bank Pass Book, allowing for outstanding cheques, ~~and~~ for deposits, and for cash in hand on the 31st March 97.

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~~ will be forwarded to 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 which is satisfactory -

I have etc.,
(Signd) W. J. F. Williamson,
Assistant Accountant-General
and Inspector of Local Fund Accounts.

L.7.D / 431

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

Fort Saint George,
Accountant-General's office
29 September 1897.

J. [illegible]

Offg. Accountant-General.

LOCAL & MUNICIPAL DEPT
3765 M

No. 3165/97
27-10-97

Forwarded to the Secretary to the Government Local and Municipal Department.

Ootacamund
16th October/97.

[illegible signature]
Chairman.

Statement I.

Revenue and Receipts of the Municipal Fund of the Town of ______ for the official year 1896-97.

Heads of Account.	1896-97. Details of Minor heads. RS.	A.	P.	1896-97. Totals of Major heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
1. Balance brought forward—									
a. Municipal Fund				34997	2	.	35000	.	.
b. Endowments									
c. Water-tax Fund									
Total ..				34997	2	.	35000	.	.
2. Municipal rates and taxes—									
a. Tax on arts, &c. (section 53) ..	3237	8	.				3500	.	.
b. Tax on buildings (section 63) ..	29460	1	9				30600	.	.
c. Tax on lands (section 63) ..	1159	2	.				1250	.	.
d. Water-tax on buildings and lands (section 75)	5567	7	3				5800	.	.
e. Tax on vehicles with springs, and palanquins (section 77) ..	1463	14	4				1500	.	.
f. Tax on animals (section 77) ..	2266	12	.				2000	.	.
g. Tax on carts and other vehicles without springs (section 85) ..	628	.	.				700	.	.
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. Evasion of tolls				43781	13	4			
3. Realizations under Special Acts—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..									
Carried over ..				43781	13	4	45250	.	.

STATEMENT I—*cont.*

Heads of Account.	1896-97. Details of Minor heads. RS.	A.	P.	Totals of Major heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
Brought forward ..				43781	13	4	45250	.	.
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	143	.	.				150	.	.
ii. Rent of buildings ..	1110	2	8				1100	.	.
iii. Avenue receipts ..	33	8	.						
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.	99	12	7				100	.	.
iv sale of measures. active	2	13	.				10		
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	496	10	.				700	.	.
d. i. Fees from educational institutions	2595	12	.				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 ..	8985	13	4				8350	.	.
ii. „ slaughter-houses ..	4612	8	.				4400	.	.
g. Other fees									
i. Distraint fees							10	.	.
ii. License fees	939	7	5				1200	.	.
iii. Cart-stand fees ..	1530	.	.				1450	.	.
iv. Fees from extracts from Birth and Death Registers ..	5	.	.				10	.	.
h. Fines—									
i. Fines under Municipal and other Acts	537	8	.				400	.	.
ii. Balance of fines under sections 3 to 5 of the Towns Nuisance Act III of 1889 ..									
i. Interest on investments—									
i. General, including choultries	750						750	.	.
ii. Educational									
iii. Medical									
j. Premium on loans				21847 34	13				
Carried over ..				65623 16	12	4	66080	.	.

Statement I—*cont.*

Heads of Account.	189-9. Datails of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 189-9. RS.	A.	P.
Brought forward ..				65623 16	12	4	66080	.	.
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings									
Municipal Schools ..	3007 4 3210		10				3320	.	.
Other purposes ..	202 12								
ii. Medical									
iii. Other purposes—	14700								
Communications ..	4700	.	.				4700	.	.
Water-supply	100,000	.	.				100,000	.	.
Drainage									
Sanitation									
Other purposes	1444	.	.				1450	.	.
his Public improvements	28000	.	.				30,000	.	.
b. From Local Boards—									
i. Education									
ii. Medical									
iii. Other purposes									
c. Other grants and contributions—									
i. Education							60	.	.
ii. Medical									
iii. Other purposes				139354	.	10			
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	5781	4	.				5500	.	.
ii. Other purposes	2192	8	1				1400	.	.
b. Other items—									
i. Fishery rents									
ii. Refunds of Expenditure of previous year	12 13 6 5 11 6						10	.	.
iii. Fees for numbering carts, &c.									
iv other items	3 8 10 7 8 1			7983 94 . 64	1	5 8	50	.	.
Carried over ..				212960	13	7	212570	.	.

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
Brought forward ..				212960 4	12 13	10 7	212670	.	.
7. EXTRAORDINARY AND DEBT—									
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.	3 15 3						70	.	.
b. Loans—									
i. From Government ..	10,000	.	.				10,000	.	.
ii. In the market from private individuals									
c. Realizations of Sinking fund for repayment of loans.	502	13	1				500	.	.
d. Advances—									
i. Permanent									
ii. Others	14	8	7	10521 17	4 5	11 8	30	.	.
Total Receipts ..				223482	2	6	223170	.	.
Add opening balance ..				34997	2	.	35000	.	.
Grand Total ..				258479	4	6	258170	.	.

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 is levied at per cent., and tax on land 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 official year , and the land tax registers in the
9. The total extent of land assessed is acres.
10. The mode of estimating the annual rental of houses and lands is as follows :—

Details as in the Administration Report

Statement II.

Expenditure from the Municipal Fund of the Town of Coimbatore for the official year 1896-97.

Heads of Account.	1896-97. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
GRANT I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications	20	7	.				2000	.	.
b. Buildings	3108 2	11 5	3				13100	.	.
c. Drainage	25557	1	7				28670	.	.
d. Water-supply	4333	.	2				8000	.	
e. Miscellaneous public improvements (Lake conservancy)	596	11	.				800	.	.
(Lake establishment)	494	5	9	34110 03	4 9	9 9	500	.	.
2 REPAIRS—									
a. Communications	14580 1394	4 11	5 6				15000	.	.
b. Buildings	1432	11	1				1800	.	.
c. Drainage—									
i. Repairs to works ..	486	11	1				500	.	.
ii. Establishment for flushing drains, &c.	1406 1398	12	7				1410	.	.
d. Water-supply—									
i. Repairs to works, machinery, &c.	1142	.	10				1180	.	.
ii. Establishment	1538	5	4				1540	.	.
iii. Contingencies	84	7	4	20663 25	9 11	8	100	.	.
e Miscellaneous public improvements									
3. ESTABLISHMENT	2128	8	8	2122	8	8	2300	.	.
4. TOOLS AND PLANT AND OTHER STORES	230	1	1	230	1	1	200	.	.
5. CONTRIBUTIONS—									
a. To Local Boards for works ..	100	.	.				100	.	.
b. To Provincial Funds for scrutiny of estimates, &c.	46	.	.				50	.	.
c. To other bodies or persons for public works				145	.	.			
Total, Grant I ..				57271 57226	10 13	2 2	77250	.	.
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 ..	6750	13	4				6950	.	.
b. Contingencies ..	730 64	11 3	.				750	.	.
Carried over ..	7481 7515	8 0	4 4				7700	.	.

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads. Rs.	A.	P.	Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1896-97. Rs.	A.	P.
Brought forward ..	~~7461~~ 7515	~~8~~ 0	~~4~~ 4				7700	.	.
GRANT II—(*Education*)—cont.									
ii. On Salary Result System—									
a. Fixed Payments	935	2	11				950	.	.
b. Result Grants	209	7	.				230	.	.
c. Contingencies	209	14	1	~~8836~~ 8769	~~8~~ 4	4	200	.	.
3. Salary Grants	1043	.	.	1043	.	.	1100	.	.
4. Result Grants	300	.	.	300	.	.	300	.	.
5. Combined Grants—									
a. Fixed payments									
b. Result Grants									
6. Inspection—									
a. Contributions to Local Boards..	130	3	9				130	.	.
b. Municipal Inspectors—									
i. Establishment									
ii. Contingencies				130	3	9			
7. Miscellaneous—									
a. Buildings, furniture, &c., grants.	78	4	.				100	.	.
b. Common gymnasium—									
i. Establishment									
ii. Contingencies									
c Other items				78	4	.	60	.	.
Total, Grant II ..				~~10387~~ 10421	~~8~~ 0	~~1~~ 1	10770	.	.
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	180	.	.				180	.	.
b. Medicines and Supplies ..									
c. Diet of Patients									
d. Sundries and Contingencies ..	23	.	6				30	.	.
e. Contributions to Local Boards..				203	.	6			
Carried over ..				203	.	6	210	.	.

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads. Rs.	A.	P.	Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1896-97. Rs.	A.	P.
Brought forward ..				203	.	6	210	.	.
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* Contributions to Provincial Funds for—									
i. Medical College ..	321	.	.				460	.	.
ii. Sanitary Inspection ..	256	.	.				300	.	.
iii. Medical reserve staff ..	873	.	.				60	.	.
iv. Cutlers' Establishment ..	.	.	.	650	.	.			
b. Contributions to Local Boards, &c., for—	.	.	.						
i. Medical Schools ..									
ii. Reserve staff									
c. Other Contributions ..	799	13	4	799	13	4	800	.	.
3. Vaccination—									
a. Establishment	216	.	.				216	.	.
b. Contingencies	97	9	10				84	.	.
c. Contributions to Local Boards ..	71	4	6	384	14	4	80	.	.
4. Registration of Births and Deaths—									
a. Establishment	237	8	9				240	.	.
b. Contingencies	52	8	.	290	.	9	40	.	.
5. Conservancy, Road cleaning, and Road watering—									
a. i. Establishment	10100	.	2				10100	.	.
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	8769	4	5				9700	.	.
b. Private scavenging—									
i. Establishment	2611	7	9				2610	.	.
ii. Contingencies, such as cost of scavenging carts, &c. ..	230	15	8				50	.	.
c. Cholera charges									
d. Contingencies	925	14	6				900	.	.
6 Epidemic Reserve.	606	4	1	23243	14	7	750	.	.
Total, Grant III ..				25571	11	6	26600	.	.

Statement II—*cont.*

Heads of Account.	189 -9. Details of Minor Heads.			189 -9. 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	341 1464	13 .	3 .				1160	.	.
b. Contingencies	3136 2314	5 2	7 10	3478	2	10	2300	.	.
2. i. MARKETS—									
a. Establishment	264	.	.				264	.	.
b. Contingencies	53 20	11	8	367 284	11	8	21	.	.
ii. SLAUGHTER-HOUSE—									
a. Establishment	264	.	.				264	.	.
b. Contingencies	9	6	3	273	6	3	21	.	.
3. CHOULTRIES—									
a. Establishment	84	.	.				84	.	.
b. Contingencies	36	9	1	120	9	1	36	.	.
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-engines, buckets, repairs, &c.									
9. POUNDS—									
a. Establishment									
b. Contingencies									
Carried over ..				4156 4189	13	10	4150	.	.

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				4156 89	13	10	4150	.	.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
10. OTHER CHARGES—									
i. Work done for private individuals, other than private scavenging	1467 8	12 7	.				1000	.	.
ii. Rewards for destruction of wild animals and snakes ..	6	.	.				10	.	.
iii. Printing	584 617	6	10				500	.	.
iv. Compensation for lands ..	779	9	.	2763 2864	11	10	700	.	.
v. Other items	703 14			6952	9	8			
Total, Grant IV ..				7021	9	8	6360	.	.
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	3313	4	9				3320	.	.
ii. Inspection	3000	.	.				3000	.	.
b. Collection of Municipal Taxes—									
i. Establishment	1379	1	8				1370	.	.
ii. Purchase of account books, paper, money boxes, repairs to out-posts, &c.	454 374	7 2	11 11				300	.	.
c. Collection of Tolls—									
i. Establishment									
ii. Contingencies									
d. Office contingencies other than (*b*) (ii)	547	13	6				500	.	.
e. Contributions for Central office and Audit establishments ..	654	.	.	9348 9268	11 6	10	650	.	.
Total, Grant V ..				9268 9348	6 11	10	9140	.	.
REPAYMENT OF DEBT—									
a. Instalments paid during the year	2352	4	4				2350	.	.
b. Invested on account of Sinking Fund (Value of securities purchased)	1900	.	.				1900	.	.
c. Charges of investment ..	9	13	10				200	.	.
Carried over ..				4262	2	2	4450	.	.

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				4262	2	2	4450	.	.
INTEREST—									
a. On account of last year ..									
b. „ of current year ..	6217	11	8	6217	11	8	6220	.	.
Advances recoverable—									
a. Permanent									
b. Others	30	.	11						
Refunds of other than current collections.	1524	2	5				1800	.	.
Discount									
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b In ~~Savings~~ Madras Bank	100.000	.	.	101554	3	4	100.000	.	.
Total Expenditure ..				221554	15	5	242590	.	.
Balances—									
a. Municipal Fund				36924	5	1	15580	.	.
b. Endowments									
c. Water tax Fund									
Grand Total ..				258479	4	6	258170	.	.

Note to Statement II.

Position of the Municipality of Kotacamund *on 31st March* 1897.

Liabilities.

	RS.	A.	P.
Balance of Loans	126359	2	6
Deposits to be adjusted ..	2392	9	5
Other Liabilities (in detail) ..			
Total ..	128751	11	11

Assets.

		RS.	A.	P.
Municipal Balance ..	Cash	36924	5	1
	Securities ..			
Deposit Balance ..	~~Cash~~ In S. Bank. 1692-9-11 In Madras ~~Securities~~ Bank. 699-156	2392	9	5
Sinking Fund of loans		16500	.	.
Funded Capital of endowed institutions, Hospitals, &c. Investments in Madras Bank.		150000	.	.
Total ..		205816	14	6
Value of Premises, &c.		102462	13	6
Do. of Tools and plant		11915	11	6
Do. of Live stock		3510	.	.
Do. of Furniture		1722	2	.
Arrears of taws, &c.		3336	15	2
Other assets (in detail)				
Total ..		122947	10	2
Claims—				
Advances Recoverable—				
Permanent advance		55	.	.
Advances for works, &c. ..		~~59~~ 44	~~13~~ 4	~~5~~ 10
Total ..		~~114~~ 99	~~13~~ 4	~~5~~ 10
Grand Total ..		~~328879~~ 325863	~~6~~ 13	~~1~~ 6

STATEMENT III.—*Municipality of* Ootacamund Abstract of Deposits Account for the year 1896-97.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	1980	10	6	1. Credited to Municipal Funds	2125	3	2
1. Deposits by Appellants	2024	2	4	2. Returned to Appellants	281	1	4
2. Do by Renters				3. Do. to Renters			
3. Do. by Contractors	610	.	.	4. Do. to Contractors	270	.	.
4. Do. as Security by Municipal Servants	127	1	3	5. Do. to Municipal Servants	80	.	.
5. Deposited for the execution of work for which Private Parties are liable ..				6. Do. to Parties	2	.	.
6. Other Deposits under the Act or bye-laws	408	15	10	7. Paid to Claimants	281	1	4
					2		
Total Receipts ..	3170	3	5	Total ..	2758	4	6
				Balance * ..	2392	9	5
Grand Total ..	5150	13	11	Grand Total ..	5150	13	11

13

* 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. Rs	A	P	No. of items.	Year. 93-94 Rs.	A	P	No. of items.	Year. 95-96 Rs.	A.	P.	No. of items.	Year. 96-97 Rs.	A.	P	Total. No of items.	Rs.	A.	P	Remarks.
Appellants' Deposits ..																									1	11	1	7	1	11	1	7	
Renters' do. ..																																	
Contractors' do. ..																					1	50	.	.	5	610	.	.	6	660	.	.	
Municipal Servants' Deposits																																	
Deposits for Work ..																																	
Miscellaneous Deposits, viz:																																	
Total ..																																	

In Post Office Savings Bank (Roofs from time to time) 1692 9 11

																	1	0	11	2					19	28	2	9	20	28	13	11	
																		0	11	2		50	.	.		649	4	4		2392	9	5	

Statement IV-A.—*Municipality of* Ootacamund. Demand, Collection, and Balance statement for the year 1896-97.

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.	3308 8 .		3308 8 .	3037 8 .			271 . .
2. „ on buildings	30640 10 7	449 10 8	30190 15 11	28295 . .	156 4 8		1739 11 3
3. „ on lands	845 13 .		845 13 .	776 1 .			69 12 .
4. Water-tax on buildings and lands ..	5801 11 6		5801 11 6	5424 6 11	20 12 10		356 7 9
5. Tolls (gross receipts)			- - -				
6. Market rents	(a) 8985 13 4		8985 13 4	8985 13 4			
7. Slaughter-house fees	(b) 4612 8 .		4612 8 .	4612 8 .			
8. Rent of cart-stands	(c) 1530 . .		1530 . .	1530 . .			
9. Private scavenging fees	5767 12 .		5767 12 .	5655 4 .			112 8 .
10.							
11.							
12.							
13.							
14.	61492 12 5	449 10 8	61043 1 9	58316 9 3	177 1 6		2549 7 .

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The demands shewn against no (6) to (8) do not represent the actual demands for the year but the actual collections as shown below.

Demand for 96-97.
(a) 8350-0-0
(b) 4410-0-0
(c) 1495-0-0

add. amount credited in account of 97-98.
2027-8-0
937-8-0
284-2-8.

deduct amount credited in the accounts of 95-96
1391-10-8.
735-0-0
249-2-8.

Balance
8985 13 4
4612 8 .
1530 . .

Statement IV-B.—*Municipality of* Ootacamund. Demand, Collection, and Balance Statement for the year 1896-97—*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.	
1. Tax on arts, &c.	202	.	.	285	.	.	487	.	.	200	.	.	94	.	.	31	.	.	162	.	.	92-93 Rs 1-8-0; 93-94 Rs 14-0-0; 94-95 Rs 70-0-0; 95-96 Rs 76-8-0
2. „ on buildings	741	3	10	1022	9	4	1763	13	2	1165	1	9	12	1	2	173	3	.	413	7	3	92-93 Rs 9-12-0; 93-94 Rs 64-2-0; 94-95 Rs 107-7-0; 95-96 Rs 232-2-3
3. „ on lands	.	.	.	(a) 501	11	10	501	11	10	383	1	.	80	6	10	.	.	.	38	4	.	95-96.
4. Water-tax on buildings and lands ..	95	14	10	137	.	10	232	15	8	143	.	4	1	9	9	11	.	8	77	4	11	92-93 Rs 1-4-10; 93-94 Rs 4-8-10; 94-95 Rs 26-14-8; 95-96 Rs 44-8-7
5. Tolls																						
6. Market rents																						
7. Slaughter-house fees																						
8. Rent of cart-stands																						
9. Private scavenging fees	476	6	.	88	8	.	564	14	.	126	.	.	162	11	.	179	11	.	96	8	.	93-94 Rs 55-12-0; 94-95 Rs 25-12-0; 95-96 Rs 15-0-0
10.																						
11.																						
12.																						
13.																						
14.	1515	8	8	2034	14	.	3550	6	8	2017	3	1	350	12	9	394	14	8	787	8	2	

(a) The increase over last year's audited figures is due to the increase of demand in 96/97.

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

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	83	12	6
(2) Amount advanced during the year	137	5	6
Total ..	221	2	.
(3) Amount adjusted during the year—			
(a) On account of advances made during the year	107	4	7
(b) Do. previous years	14	8	7
Total amount oustanding at the end of the year* ..	99	4	10
Total ..	221	2	0

* *Details of Balance.*

Permanent advance.

Chairman. Rs 50-0-0

Headmaster B. M. School. 5-0-0

55-0-0.

Other advances.

94-95.	Discount on cheques.	0-10-0	
95-96	Do	2-4-0	
96-97.	Do.	3-11-0	
95-96	Head master B. M. School.	11-5-11.	
96-97	Do.	1-5-11	
Do	Chairman for destruction of dogs.	25-0-0	
			44-4-10.
			99-4-10.

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
		Receipts		
4. b(iii). Sale proceeds of old materials etc.	99 12 7	92 10 7	(-) 7 2 -	(1) The difference represents the sale proceeds of school books erroneously credited to this head now transfered to "b. Miscellaneous (b) ii. Refunds of expenditure of previous years".
5(a) i. Municipal Schools	3210 - 10	3007 14 10	(-)202 12 -	(2) The difference represents the grant for furniture and for a cadet, now transferred to "5(a) i. Other purposes."
Do. Other purposes.	- - -	202 12 -	(+)202 12 -	(3) Vide remark (2) above
5(a) iii. Communications	4700 - -	14700 - -	(+)10000 - -	(4) The difference represents the grants given by Government for the construction of Titicul Road etc.
Miscellaneous Public Improvements etc.	30000 - -	20000 - -	(-)10000 - -	(5) Vide remark No(4) above.
6.(b) ii. Refund of Expenditure of previous year	5 11 6	12 13 6	(+) 7 2 -	(6) Do. —— No (1) —— Do.
Do. (iv) Other items	3 8 10	7 8 1	(+) 3 15 3	(7) The difference represents the interest on the portion of the Municipal Fund balance formerly held in the Post office Savings Bank, and incorrectly shown under "7(a)", now adjusted by transfer to this head.
7(a). Sale proceeds of Government Securities etc.	3 15 3	- - -	(-) 3 15 3	(8) Vide remark No. (7) 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.
		Charges		
Grant I.				
I.(b). Buildings.	3108 11 3	3102 - 3	(-) 6 11 -	(9) The difference represents the cost of materials purchased for House Service, now transfered to "Grant IV-10-i."
2.(a). Communications	14588 11 5	14580 9 5	(-) 4 10 -	(10) The difference represents the charges incurred for the preparation of Sign board, now transferred to "Grant IV-10-V. other items".
			(+) 4 8 -	(11) Error in adjustment rectified.
-(b). Buildings	1432 11 1	1394 11 1	(-) 4 8 -	(12) Vide remark No.(11) above.
			(-) 33 8 -	(13) The difference represents the cost of repairing B.M.H. school furniture wrongly debited to this head instead of to "Grant II 2. i (b). Contingencies". N.B. The cost of furnishing a building should only be debited to Buildings, when the furniture is put in as soon as the house is built, and provided the cost of the furniture is met from the estimate. In all other cases such charges should be taken to the Budget head concerned.
(c) Drainage. (i) Repairs to works	486 11 1	478 11 1	(-) 8 - -	(14) The difference represents the cost of warm clothing supplied to Drainage establishment, erroneously shown under this head, now transfered to "Grant I. c. (i). Establishment etc.".
-- ii. Establishment etc.	1398 12 7	1406 12 7	(+) 8 - -	(15) Vide remark No.(14) 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.
Grant II.				
2.(b) Contingencies	730 11 -	764 3 -	(+) 33 8 -	(6) Vide remark No.(13) above
Grant IV.				
1.(a) Lighting-Establishment	1164 2 -	341 13 3	(-) 2907 - -	(17) The difference represents the probable establishment charge that would have been incurred if the lighting was not let out on contract, now transfered to "Lighting-Contingencies"
			(+) 79 13 3	(18) Error in adjustment now rectified.
(b) Lighting Contingencies	2314 2 10	3136 5 7	(+) 902 - -	(19) Vide remark No.(17) above.
			(-) 79 13 3	(20) Do. —— No.(18) above.
2-1-b. Contingencies.	20 11 8	53 11 8	(+) 33 - -	(21) The difference represents the cost of advertisement charges in proclaiming the sale of market lease, erroneously debited to "Grant IV. 10-iii. Printing" now transferred to this head.
10-(i). Works done etc.	1461 12 -	1468 7 -	(+) 6 11 -	(22) Do. —— No. (9) above
10-iii Printing.	617 6 10	584 6 10	(-) 33 - -	(23) Vide remark No.(21) above.
10-(v). Other items.	779 9 -	703 14 -	(+) 4 10 -	(24) Do. —— No.(10) above.
			(-) 80 5 -	(25) The difference represents the cost of numbering houses erroneously debited to this head instead of to "Grant V. b-ii. Purchase of account Books. etc."
Grant V.				
b-ii. Purchase of Account Books etc. . . .	374 2 11	454 7 11	(+) 80 5 -	(26) Vide remark No.(25) above
Charges.		Deposits		
2. Returned to appellants	- - -	281 1 4	(+) 281 1 4	(27) The difference represents the refund of appellants deposits

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
				erroneously shown as "Paid to claimants", now adjusted.
6. Returned to parties	2 2 -	30 - -	(-) 2 - -	(28) The difference represents the refund of other deposit erroneously shown under this head, now adjusted.
7. Paid to Claimants	281 1 4	2 - -	(-) 281 1 4	(29) Vide remark No. (27) above.
			(+) 2 - -	(30) Do. —— No.(28) above.

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When signed 11/11/44

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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.								
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.