[L. & M. 5,000—5-4-99.]

Local & Munl. (1899) Department.

MISCELLANEOUS.

G.O., No. 1816 M.1

DATED 6/12/99.

[Despatch Abstract.]

Accounts

Recording with remark the report on the audit of the —— of the Coimbatore Municipality for 1898-99.

K

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. (1899) Department.

CURRENT No. 3080 M

ASSISTT. BEARER TO GOVT. 1-DEC.1899 LOCAL MUNL. & DEL. & LEG. DEPTTS.

Misc

Order No. 1816 Misc / 6/12/99

From

The Collector of Coimbatore

Recorded.

2. Proper steps should be taken to prevent the recurrence of irregularities similar to those pointed out in para 6 of the audit report.

RC. 6-12-99.

MG 5/12/99

N. Dis No 3540/Rev 899

Dated 29th November 1899.

Received 1—12—99

Registered 1—12—99.

Enclosures 1

Spare copies

SUBJECT.

Forwarding the report of the Assistant Inspector of Local Fund Accounts on the audit of the Coimbatore Municipal accounts for 1898—99.

To

The Ch: Sec: Coimbatore ✓

" Acctt General ✓

No

No

Dated. 8/12/99

MG 6/12

for Dept 11/12

5-12-99.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

No. 1284

Municipal Office,
Coimbatore, 28th November 1899.

From M. R. Ry. A. Comaraswamy Mudaliar Avergal
Chairman, Municipal Council,
Coimbatore.

To
The Collector of Coimbatore
Coimbatore.

Sir,

I have the honor to submit for transmission to Government the audit report of the Assistant Inspector of Local Funds accounts on the accounts of this Municipality.

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

J. Duraiswamy
Secretary pro Chairman.

LOCAL & MUNICIPAL DEPT.
CURRENT No. 3080/M
Forwarded

From ..... of 189 .

The Chairman,
Municipal Council,
Coimbatore.

Genl. Cur. Regr. No. 3540 of 1899

To

The Collector of
Coimbatore

No. 1284

Dated 28 November 99.
Despatched
Received 29 NOV. 1899

Enclosures.

Subject:—

Submitting for transmission to Govt. the audit report of the Asst. Inspector of Local Fund accounts on the accounts of Coimbatore Municipality

Printed at the Literary Sun Press, Coimbatore.

Date.

Chairman
Clerk

29.11.99

To the Secretary to Govt., Local and Municipal Department, Madras

C No 1346/Bn f 99

Local & Munl. (1899) Department.

CURRENT No.

Genl. Cur. Regr. No. 3080 of 1899

15 OCT. 1899

Forwarded to the Chairman Coimbatore Municipal Council through the Deputy Collector, Head Quarters

Clerk

11/10/99 Asst. Collector 11.10.99

From the Accountant General Madras.

18.10.99

Order.

No. L.7D. 558

Forwarded.

Dated 5th October 1899.

Received

Registered

Enclosures

Spare copies

Saundry
Dy. Collector
16.10.99

C.M.C. 18 OCT. 1899

Received

Submitted to Govt.
Chairman
28.11.99
Chairman C.M.C.

SUBJECT.

Forwarding report on the audit of the Coimbatore Municipal accounts for 1898-99.

1
3080 w/ papers

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Report on the audit of the accounts of the Coimbatore Municipality for the year 1898-99.

Dated 19th August 1899.

To

The Assistant Accountant General and 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 Coimbatore Municipality for the year 1898-99.

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. 1669-9-8, is in agreement with that appearing in the ~~Bank~~ / Treasury Pass Book, allowing for outstanding cheques, for deposits, and for unremitted revenue remaining on hand at the close of the year.

5. Statement VI explains the alterations made in the figures already reported to Government by the Municipality. These have been carried out in red ink in the other Statements : or

~~5. As the audit was completed before the submission by the Municipality of its Annual report, the figures contained in the accompaniments to the latter should agree exactly with those in the Statements hereto appended.~~

6. The audit was conducted in accordance with the rules on the subject, and a note on the defects discovered during it has been forwarded to the Chairman. The general result is on the whole satisfactory.

During the year under audit a sum of Rs 270/- was misappropriated by a Bill Collector which was due to want of proper supervision over collection work. In January last, the Secretary's attention was drawn to the large arrears under Trade Tax, and on Examining the bills on hand he noticed that several of them had been collected, but their amounts had not been remitted

remitted to the office. The defaulting bill Collector was at once prosecuted, and as he admitted the facts, he was punished with a day's imprisonment and a fine of Rs 350/: of which Rs 330/: being the total amount misappropriated, plus the cost of prosecution, was credited to the Municipal funds. In my audit notes I have drawn the attention of the Council to the necessity for the strict observance of the repeated orders of Government regarding the check of bills in the hands of the bill Collectors, and certain other precautionary measures have at the same time been suggested.

7. I attach an abstract of the defects noticed during the course of my audit.

I have &c
(sd) Rajagopal Modaly
Asst Insp L. F. Accounts.

Forwarded to the Accountant-General.
It is satisfactory to note that the amount misappropriated was recovered in full by the action of the municipal authorities, and it is trusted that proper steps will be taken for the future to prevent the recurrence of similar irregularities.

(sd) W. J. F. Williamson.
Assistant Accountant-General
and Inspector of Local Fund Accounts.

L. F. D.
538

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

Fort St George
Audit Genl's Office
5th ~~September~~ October 1899

(sd) [illegible]
Accountant-General

Abstract of defects in the accounts of the Coimbatore Municipality for the year 1898-99.

NOTE.—In the case of items printed in thick type, each *instance* should be counted as a separate defect, while, as regards the rest, each *objection* should be treated as a single mistake, irrespective of the number of instances.

No.	Particulars	Number of defects noticed.	References to paragraphs of the audit notes.	Remarks.
	RECEIPTS.			
1	**Short credits**			
2	**Revenue foregone**	2	1, 2	
3	**Delays of more than a week in remittance or credit**			
4	Defects which have, or are likely to, lead to irregularities, such as—			
	(a) Too many bills, &c., issued to bill collectors at one time	1	24	
	(b) Bills, &c., not periodically checked by Manager or Secretary	1	— do —	
	(c) Preparation of double sets of bills ..			
	(d) Blank bills neither defaced nor used for subsequent year			
	(e) Manuscript or locally printed bills used.			
	(f) **Differences between figures in foils and counterfoils** ..			
	(g) Bills not cancelled with "Warrant," "Written off" or "Remitted" stamps			
	(h) Others			
5	Other defects connected with receipts ..	8	4, 5, 6, 9, 10, 11, 12, 13	
	D. C. B. STATEMENTS.			
6	Defects in connection with the fixing of the demand	4	15, 16, 17, 18	
7	Defects in connection with the grant of vacancy remissions			
8	**Want of competent authority for remissions or writes off**			
9	**Irregular remissions** (a)			
10	**Bill and warrant receipts wanting in support of outstandings, remissions, or writes off**	18	—	Detailed in Enclosure I to the audit notes.
11	Omissions and mistakes in arrear demand register			
12	Other defects connected with D. C. B. Statements			
	PAYMENTS AND PAYMENT VOUCHERS			
13	**Want of vouchers, sub-vouchers and payees' receipts or acknowledgments, stamped where necessary** ..			
14	**Money drawn and charged off before actual payment**			
15	**Excess payments** (b)	1	19 (8)	
16	**Objectionable charges** (c)	1	— do — (2)	

(a) This head is intended for cases in which the Council exceeds its powers.
(b) Against this head should be shown payments which though admissible in themselves have been made in excess of the amounts due.
(c) This head is intended for payments not covered by rules, or in which the amounts have been incorrectly charged to Municipal funds.

No.	Particulars.	Number of defects noticed.	References to paragraphs of the audit notes.	Remarks.
	PAYMENTS AND PAYMENT VOUCHERS—*cont.*			
17	**Want of competent sanction for charges**			
18	Want of, or defects in, check-measurement, disbursement, and other certificates, as also countersignatures, pass orders, &c. ..	3	19 c, d, e	
19	Other defects connected with payments and payment vouchers	12	19 (a, b, h, i, k	
	ADVANCES.	8	k, b, m, o, p, r, s)	
20	**Wrongly or unnecessarily made** ..			
21	**Wrongly charged off to service head direct**			
22	Undue delays in adjustment			
23	Other defects connected with advances ..			
	DEPOSITS.			
24	**Security not taken**			
25	**Pass books or other documents not produced** (a)			
26	**Deposits kept out of account** ..			
27	Undue delays in adjustment			
28	Other defects connected with deposits ..	1	20	
	RECORDS.			
29	**Registers, &c., not maintained, or not in standard form** (b)			
30	**Registers, &c., badly or incompletely kept** (b)			
31	Defects in maintenance of registers, &c. (b) .	1	22	
	ACTION TAKEN ON PREVIOUS AUDIT NOTES.			
32	**Recoveries not effected**			
33	**Vouchers and receipts not produced** ..			
34	**Sanctions not produced**			
35	Other defects not remedied			
	MISCELLANEOUS.			
36	Certificate of verification of stock of bills, &c., by Chairman or Secretary, not furnished ..			
37	Stock of bills, &c., not properly accounted for (c)			
38	Delays in disposal or sale of distrained property			Total 59
39	**Errors in classification**	3		
40	Miscellaneous	3	25, 26, 27	

(a) This head refers to security deposits only.

(b) Similar heads should be given in the audit notes. Under the first two a list of the registers concerned should be given in the notes, while under the last may be noted the several defects discovered.

(c) For the purpose of this head the stock should be verified with the entries in the Stock register of bills, licenses, &c. Each book missing is to be treated as a separate item.

Date, 31st August 1899.

(Signature) Rajagopal Modaliar

(Designation) Asst. Inspector of Local Fund Accounts

STATEMENT I.

Revenues and Receipts of the Municipal Fund of the Town of Coimbatore during the official year 1898-99.

Heads of Account.	Actuals, 1898-99. Details of Minor heads.			Actuals, 1898-99. Totals of Major heads.			Revised Estimate for 1898-99.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1. BALANCE BROUGHT FORWARD—									
(a) Municipal Fund	2205	11	8				2210	.	.
(b) Endowments									
(c) Water and Drainage Tax Fund.									
Total ..				2205	11	8	2210	.	.
2. MUNICIPAL RATES AND TAXES—									
(a) Tax on arts, &c. (section 53) ..	3238	.	.				3500	.	.
(b) Tax on buildings (section 63) ..	17754 ~~17740~~	5 ~~13~~	3 ~~3~~				18000	.	.
(c) Tax on lands (section 63) ..	1098	11	6				1140	.	.
(d) Water and Drainage Tax on buildings and lands (sec. 75).									
(e) Tax on vehicles with springs and palanquins, &c. (sec. 77).	1011	.	.				920	.	.
(f) Tax on animals (section 77) ..	1562	4	.				1600	.	.
(g) Tax on carts and other vehicles without springs (section 85).	2584	.	.				2800	.	.
(h) Tax on private, menial and domestic male servants (section 96-A)									
(i) Tolls (section 91)—									
Gross receipts ..	Rs. 16233	A. 9	P. 8	38075	4	5			
Less L. F. share.	5406	10	.						
	10826	15	8	~~38061~~	~~12~~	~~5~~	10770	.	.
(j) Penalties on account of—									
(i) Tax on arts									
(ii) Tax on buildings ..									
(iii) Tax on lands ..									
(iv) Water and Drainage Tax on buildings and lands.									
(v) Tax on vehicles, &c. ..									
(vi) Tax on animals ..									
(vii) Tax on carts, &c ..									
(viii) Tax on private, menial and domestic male servants									
(ix) Evasion of tolls ..									
Carried over ..				~~38061~~ 38075	~~12~~ 4	~~5~~ 5	38730	.	.

STATEMENT I—*cont.*

No.	Heads of Account.	ACTUALS, 1898-99. Details of Minor heads. Rs.	A.	P.	Totals of Major heads. Rs.	A.	P.	Revised Estimate for 1898-99. Rs.	A.	P.
	Brought forward ..				~~38075~~ ~~380 61~~	~~4~~ ~~12~~	~~5~~	38730	-	-
	3. REALIZATIONS UNDER SPECIAL ACTS—									
	(*a*) Pounds									
	(*b*) Ferry rents									
	(*c*) Fees under Act II of 1888 ..									
	4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
	(*a*) Rent of lands, houses, &c.—									
	(i) Rent of lands	5	8	-						
	(ii) Rent of buildings ..									
	(iii) Avenue receipts	340	3	-				360	-	-
	(iv) Fees from travellers' bungalows	250	-	-				250	-	-
	(v) Choultry rents									
	(vi) Sale-proceeds of lands and buildings									
	(vii) Produce of lands, gardens, &c.	116	9	-				110	-	-
	(viii) Sale-proceeds of old materials, empty oil-cans, packing cases, &c.	19	9	10				30	-	-
	(*b*) Conservancy receipts—									
	Sale-proceeds of night soil, street refuse, &c. ..	942	15	-				600	-	-
	(*c*) Income from Educational Institutions—									
	(i) School fees	490	9	-				560	-	-
	(ii) Other receipts									
	(*d*) Income from Medical Institutions—									
	(i) Sale-proceeds and composition fees of medicines ..									
	(ii) Other receipts									
	(*e*) Income from markets and slaughter-houses—									
	(i) Income from markets ..	3043	12	6				3020	-	-
	(ii) Income from slaughter-houses	962	11	3				960	-	-
					6171	13	7			
	Carried over ..				~~44233~~ 44247	~~10~~ 2	-			

STATEMENT I.

Heads of Account.	ACTUALS, 1898-99. Details of Minor heads. Rs.	A.	P.	Totals of Major heads. Rs.	A.	P.	Revised Estimate for 1898-99. Rs.	A.	P.
Brought forward ..									
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*				44247 ~~44233~~	2 ~~10~~	- -			
(*f*) Other Fees—									
(i) Warrant and distraint fees and recoveries on account of incidental expenses ..	179	7	-				100	-	-
(ii) License fees	694	15	4				700	-	-
(iii) Cart-stand fees	520	14	11				520	-	-
(iv) Vaccination Fees ..									
(v) Miscellaneous Fees ..	6	-	-				-	-	-
(*g*) Fines—									
(i) Balance of fines under sections 3 to 5 of the Towns Nuisances Act ..									
(ii) Fines under Municipal and other Acts	935	15	8				940	-	-
(*h*) Interest on Investments—									
(i) General, including choultries.	1000	-	-				1000	-	-
(ii) Educational									
(iii) Medical	174	9	-				170	-	-
(*i*) Premium on loans									
5. GRANTS AND CONTRIBUTIONS—									
(*a*) From Government—									
(i) Education—									
Normal stipends ..									
Buildings									
Schools	60	-	-				60	-	-
Other purposes ..									
(ii) Medical									
				3571	13	11			
Carried over ..				~~47805~~ 47818	~~7~~ 15	~~11~~ 11	48110	-	-

Local Fund Accounts

Statement I—*cont.*

No.	Heads of Account.	Actuals, 1898-99. Details of Minor heads. Rs.	A.	P.	Actuals, 1898-99. Totals of Major heads. Rs.	A.	P.	Revised Estimate for 1898-99. Rs.	A.	P.
	Brought forward ..				~~47805~~ 47818	~~7~~ 15	~~11~~ 11			
	5. Grants and Contributions—*cont.*									
	(*a*) From Government—*cont.*									
	(iii) Other purposes—									
	Communications ..									
	Water-supply									
	Drainage									
	Sanitation									
	Other purposes ..									
	(*b*) From Local Boards—									
	(i) Education									
	(ii) Medical									
	(iii) Other purposes	3920	13	2				2100	.	.
	(*c*) Other grants and contributions—									
	(i) Education									
	(ii) Medical									
	(iii) Other purposes									
	6. Miscellaneous—									
	(*a*) Recoveries on account of services rendered to private individuals—									
	(i) Private scavenging ..	1314	7	.				1400	.	.
	(ii) Laying pipes to private houses									
	(iii) Other purposes	7	11	.				10	.	.
	(*b*) Other items—									
	(i) Fishery rents									
	(ii) Refunds of expenditure of previous years									
	(iii) Fees for numbering carts ..	14	2	.				10	.	.
	(iv) Other items	19	3	.				20	.	.
	Carried over ..				5276	2	2			
					~~53081~~ 53095	~~10~~ 2	~~1~~ 1	51850	.	.

Local Fund Accounts

Statement I—*cont.*

Heads of Account.	Actuals, 1898-99. Details of Minor heads. Rs.	A.	P.	Actuals, 1898-99. Totals of Major heads. Rs.	A.	P.	Revised Estimate for 1898-99. Rs.	A.	P.
Brought forward ..				~~5309~~ 5095	~~2~~ 2	~~1~~ 1			
				~~5301~~ 5081	~~10~~ 10	~~1~~ 1			
7. Extraordinary and Debt—									
(*a*) Sale-proceeds of Government securities and withdrawals from Savings Bank									
(*b*) Loans—									
(i) From Government ..									
(ii) In the open market ..									
(*c*) Realizations of Sinking Fund for repayment of loans ..									
(*d*) Discount on investments ..									
(*e*) Advances—									
(i) Permanent								50	.	.
(ii) Others	7	8	.					220	.	.
Total Receipts ..				~~53089~~ 53102	~~2~~ 10	~~1~~ 1	51920	.	.
Add opening balance ..				2205	11	8	2210	.	.
Grand Total ..				~~55308~~ 55294	5	9			
					~~13~~	~~9~~	54130	.	.

Note to Statement I.

1. The tax on arts, &c., is levied on ~~the first~~ all classes.
2. The tax on buildings is levied at 7½ per cent., and the tax on lands at ~~7½~~ annas 4 per cent. of rent value. for every 80 square yards.
3. The water and drainage tax on buildings and lands is ~~not~~ levied at per cent.
4. The tax on vehicles and animals is levied at the maximum rates.
5. The tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. The tax on private menial, and domestic male servants is ~~not~~ levied at Rs. per mensem for each servant.
7. Tolls are levied at the maximum rates.
8. License-fees are levied at the rates sanctioned in G.O. 21st March 1891. No. 422 M. Mis
9. The house-tax registers were last revised in the official year 189 -9 , and the land tax registers in the official year 189 -9 .
10. The total extent of land assessed is 951½ acres.
11. The mode of estimating the annual rental of houses and lands is as given in the last administration report with the following exceptions :—

The annual rental value in the case of private buildings is arrived at with reference to buildings that are leased out in the same street or locality and in the case of public buildings such a procedure not being possible the rental value as a rate 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 Punjay lands 1½ times the assessment paid to Government as the yearly rental. For Nunjay & garden lands at 20 Rs per acre.

Statement II.

Expenditure from the Municipal Fund of the Town of Coimbatore during the official year 1898-99.

Heads of Account.	Actuals, 1898-99. Details of Minor heads.			Actuals, 1898-99. Totals of Major heads.			Revised Estimate for 1898-99.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
GRANT 1—*Public Works*—									
1. New Works—									
(a) Communications	310	15	.				130	.	.
(b) Buildings	97	2	8				90	.	.
(c) Drainage	164	.	9				160	.	.
(d) Water-supply	421	5	10	993	8	3	420	.	.
(e) Miscellaneous public improvements									
2. Repairs—									
(a) Communications	4863	11	5				4640	.	.
(b) Buildings	1080	12	.				980	.	.
(c) Drainage—									
(i) Repairs to works ..	2476	9	8						
(ii) Establishment	1497	8	5				2440	.	.
(iii) Contingencies							1500	.	.
(d) Water-supply—									
(i) Repairs to works, machinery, &c.	450	6	4						
(ii) Establishment	28	6	3				430	.	.
(iii) Contingencies							30	.	.
(e) Miscellaneous public improvements				10397	6	1			
3. (a) General Establishment ..	876	.	.						
(b) Contingencies				876	.	.	880	.	.
4. Tools and Plant and other Stores.	25	12	10	25	12	10	40	.	.
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 ..				12292	11	2	11740	.	.
GRANT 2—*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.	Actuals, 1898-99. Details of Minor heads.			Actuals, 1898-99. Totals of Major heads.			Revised Estimate for 1898-99.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..									
GRANT 2—*Education*—cont.									
2. Municipal Schools—*cont.*									
(ii) On salary-results system—									
(a) Fixed payments	1773	11	3				1770	.	.
(b) Result grants	420	.	.				420	.	.
(c) Contingencies	308	8	.	2502	3	3	300	.	.
3. Salary Grants	1986	5	9	1986	5	9	2050	.	.
4. Fixed and Results Grants ..	1500	.	.	1500	.	.	1500	.	.
5. Building, Furniture, &c., Grants.									
6. Inspection—									
(i) Establishment	300	.	.				300	.	.
(ii) Contingencies	21	.	.	321	.	.	20	.	.
7. Miscellaneous—									
(a) General Gymnasium—									
(i) Establishment	180	.	.				180	.	.
(ii) Contingencies	10	.	.	190	.	.	10	.	.
(b) General Drawing—									
(i) Establishment									
(ii) Contingencies									
(c) Other items	7	14	.	7	14	.	10	.	.
8. Contributions to Local Boards for—									
(i) Inspection									
(ii) Drawing and gymnastic instruction									
Total, Grant 2 ..				6507	7	.	6560	.	.
GRANT 3—*Medical Services, Sanitation, &c.*—									
1. Hospitals and Dispensaries—									
(a) Establishment	2891	2	.				2900	.	.
(b) Medicines and supplies ..	690	10	8				1350	.	.
(c) Diet of patients	1579	9	10				1600	.	.
Carried over ..	5161	6	6				5850	.	.

STATEMENT II—*cont.*

Heads of Account.	Actuals, 1898-99. Details of Minor heads. Rs.	A.	P.	Totals of Major heads. Rs.	A.	P.	Revised Estimate for 1898-99. Rs.	A.	P.
Brought forward ..	5161	6	6				5850	-	-
GRANT 3—*Medical Services, Sanitation, &c.*—cont.									
1. HOSPITALS AND DISPENSARIES—*cont.*									
(*f*) Sundries and contingencies ..	1193	4	2				1200	-	-
(*g*) Contributions to—									
(i) Government									
(ii) Local Boards ..				6354	10	8			
(iii) Other bodies									
2. (*a*) CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
(i) Medical College	303	-	-				230	-	-
(ii) Sanitary inspection ..	153	-	-				140	-	-
(iii) Medical Reserve Staff ..	44	2	-	500	-	-	30	-	-
(*b*) Contributions to Local Boards, &c., for—									
(i) Medical Schools									
(ii) Reserve Staff									
(*c*) Other contributions									
3. VACCINATION—									
(*a*) Establishment	243	14	9				240	-	-
(*b*) Contingencies	57	-	-				60	-	-
(*c*) Contributions to Local Boards ..	52	8	5	353	7	2	50	-	-
4. REGISTRATION OF BIRTHS AND DEATHS—									
(*a*) Establishment	288	-	-				290	-	-
(*b*) Contingencies	44	2	-	332	2	-	40	-	-
5. SANITATION—									
(*a*) Conservancy, Road-cleaning and Road-watering—									
(i) Establishment	8693	15	11				8730	-	-
(ii) Other charges	2997	7	2				2970	-	-
(*b*) Private scavenging—									
(i) Establishment	1401	9	7				1390	-	-
(ii) Other charges	364	5	6				350	-	-
(*c*) Epidemic charges	3203	5	3	16650	11	5	2880	-	-
(*d*) Fairs and festivals									
(*e*) Other sanitary outlay									
Total, Grant 3— ..				24190	15	3	24450	-	-

STATEMENT II.

Heads of Account.	Actuals, 1898-99. Details of Minor heads. Rs.	A.	P.	Totals of Major heads. Rs.	A.	P.	Revised Estimate for 1898-99. Rs.	A.	P.
GRANT 4—*Lighting and Miscellaneous Municipal Purposes*—									
1. LIGHTING—									
(*a*) Establishment	719	-	-				720	-	-
(*b*) Contingencies	1112	3	2	1831	3	2	1150	-	-
2. (i) MARKETS—									
(*a*) Establishment	228	-	-				230	-	-
(*b*) Cintingencies				228	-	-			
(ii) SLAUGHTER-HOUSES—									
(*a*) Establishment									
(*b*) Contingencies									
3. CHOULTRIES—*Lingarkana*									
(*a*) Establishment	83	-	-				80	-	-
(*b*) Contingencies	90	1	-				100	-	-
(*c*) Feeding ~~travellers~~ *paupers* ..	1982	5	7	2155	6	7	2000	-	-
TRAVELLERS' BUNGALOWS—									
(*a*) Establishment									
(*b*) Contingencies									
5. AVENUES—									
(*a*) Establishment	108	-	-				110	-	-
(*b*) Contingencies	5	3	-	113	3	-	10	-	-
6. PUBLIC GARDEN—									
(*a*) Establishment	113	7	-				110	-	-
(*b*) Contingencies	172	-	6	285	7	6	200	-	-
7. SURVEY OF LAND									
8. FIRE—									
(*a*) Establishment									
(*b*) Other charges	-	14	6	-	14	6	10	-	-
Carried over ..				4614	2	9	4720	-	-

STATEMENT II—*cont.*

Heads of Account.	Actuals, 1898-99. Details of Minor heads.			Actuals, 1898-99. Totals of Major heads.			Revised Estimate for 1898-99.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				4614	2	9	4720	.	.
GRANT 4—*Lighting and Miscellaneous Municipal Purposes*—cont.									
9. POUNDS—									
(a) Establishment									
(b) Contingencies									
10. OTHER CHARGES—									
(i) Work done for private individuals other than private scavenging—									
(a) Laying of pipes to private houses									
(b) Other purposes ..									
(ii) Rewards for destruction of pigs and dogs	9	5	6				20	.	.
(iii) Stationery and printing ..	422	6	.				300	.	.
(iv) Compensation for lands ..									
(v) Law charges	37	9	2						
(vi) Charges for numbering carts.	115	13	2						
(vii) Other items	~~673~~ 520	~~13~~ 7	~~5~~ 1	×	1105	8	11	600	.	.

× ~~Land Charges = Rs 37-9-2~~
~~Numbering Carts = Rs 115-13-2~~
Land assessment to Govt 479-2-1
Firing weekly guns 25-.-.
Miscellaneous 16-5-.
~~673-13-5~~
520-7-1

Total, Grant 4 ..				5719	11	8	5640	.	.

STATEMENT II—*cont.*

Heads of Account.	Actuals, 1898-99. Details of Minor heads.			Actuals, 1898-99. Totals of Major heads.			Revised Estimate for 1898-99.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT 5—*Supervision and Management.*									
1 GENERAL ESTABLISHMENT—									
(a) Inspection—									
(i) Pay and pensionary contribution of Chairman or Secretary.	177	6	9				250	.	.
(ii) Conveyance allowance ..	261	2	11				250	.	.
(b) Office establishment	1420	8	.				1420	.	.
(c) Contingencies	1029	9	3				1000	.	.
(d) Collection of Municipal Taxes—									
(i) Establishment	995	12	.				1010	.	.
(ii) Contingencies									
(e) Collection of Tolls—									
(i) Establishment									
(ii) Contingencies	13	11	6						
2. (a) Contribution for Central Office and Audit establishments.	350	.	.				350	.	.
(b) Contribution for the salary of the Collector's Office Municipal Clerk.									
Total, Grant 5 ..				4248	2	5	4280	.	.
EXTRAORDINARY AND DEBT—									
1. REPAYMENT OF DEBT—									
(a) Instalments paid during the year.									
(b) Invested on account of Sinking Fund (*par* value of securities purchased)									
(c) Charges of investment ..									
2. INTEREST—									
(a) On account of previous years ..									
(b) On account of current year ..									
Carried over ..									

Statement II—*cont.*

Heads of Account.	Actuals, 1898-99. Details of Minor heads. Rs.	A.	P.	Totals of Major heads. Rs.	A.	P.	Revised Estimate for 1898-99. Rs.	A.	P.
Brought forward ..									
EXTRAORDINARY AND DEBT —*cont.*									
3. Advances Recoverable—									
(*a*) Permanent	-	-	-				50	-	
(*b*) Other	1	4	7				220	-	
4. Refunds of other than Current Collections—	~~66~~ 79	- 8	-						
5. Discount									
6. Pensions and Gratuities ..	600	-	-	~~667~~ 679	~~4~~ 12	~~7~~ 7	600	-	
7. Investments for purposes other than Sinking Fund—									
(*a*) In Government securities or Savings Bank									
(*b*) In other securities									
Total, Extraordinary and Debt ..				~~667~~ 679	~~4~~ 12	~~7~~ 7			
Add—Total Grant 5				4248	2	5			
Do. do. 4				5719	11	8			
Do. do. 3				24190	15	3			
Do. do. 2				6507	7	-			
Do. do. 1				12292	11	2			
Total Expenditure ..				~~53626~~ 53638	~~4~~ 12	~~1~~ 1	53540	-	-
Balances—				1669	9	8			
(*a*) Municipal Fund				~~1668~~	~~9~~	~~8~~	590	-	-
(*b*) Endowments									
(*c*) Water and Drainage Tax Fund.									
Grand Total ..				~~55294~~ 55308	~~13~~ 5	~~9~~ 9	54130	-	1

Note to Statement II.

Position of the Municipality of Coimbatore on 31st March 1899.

Liabilities.	Rs	A.	P.	Assets.		Rs.	A.	P.
Balance of loans	7543	8	6	Municipal balance ..	Cash ..	1668	9	8
Deposits to be adjusted ..	7305	9	6		Securities ..	-	-	-
Other liabilities (in detail) ..	-	-	-	Deposit balance ..	Cash ..	5105	9	6
					Post Office Savings Bank ..	1400	-	-
					Government Promissory Notes.			
					Landed Property	800	-	-
					Other Securities.			
				Sinking Fund investments ..				
				Other investments				
				Funded Capital of Endowed Institutions.	Securities ..			
					Landed property ..	12543	8	6
				Total ..		21517	11	8
				Value of Premises, &c.		41546	-	-
				Do. of Tools and Plant		7060	11	2
				Do. of Live-stock		2000	-	-
				Do. of Furniture		490	6	4
				Arrears of Taxes, &c.		~~1467~~ 1557	~~12~~ 2	~~6~~ 6
				(Other Assets (in detail) .. .. Balance of contribution due from Local Fund Board on account of Hospital Charges		126	3	3
				Total ..		~~52564~~ 52782	~~14~~ 7	~~0~~ 3
				Claims—				
				Advances Recoverable—				
				Permanent Advances		-	-	-
Total ..	14849	2	-	Advances for Works, &c. ..		1	4	7
				Total ..		1	4	7
Add Balance ..	59451	5	6					
Total ..	74300	7	6	Grand Total ..		74300	7	6

Statement III.

Abstract of Deposits Account for the year 1898-99.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	8036	4	-				
1. Deposits by renters ..	4193	8	-	1. Credited to Municipal Funds	5574	2	-
2. Do. by contractors ..	610	-	-	2. Returned to renters ..	-	-	-
3. Do. as security by Municipal servants ..	200	-	-	3. Do. to contractors ..	550	-	-
4. Other deposits under the Act or Bye-laws ..	468	3	6	4. Do. to Municipal servants	-	-	-
				5. Paid to other depositors ..	68	4	-
Total, Receipts ..	5471	11	6	Total ..	6202	(-6)	-
				Balance ..	7305	9	6
Total including balance ..	13507	15	6	Total including balance ..	13507	15	6

DETAILS OF BALANCE.

(Years need not be given in the case of deposits lodged in P. O Savings Bank and other securities.)

Class of Deposit.	Amount.			Year.	Remarks.
	Rs.	A.	P.		
Contractors' deposits ..	750	-	-	1897-98	
				1898-99	
Renters' deposits ..	4193	8	-	1898-99	
Municipal servants' deposits ..	2200	"	"	"	
Other deposits (to be specified) ..					
Affidavits' deposit	59	"	"	1898-99	
Surplus of unexpired sums Stamps and note	2	12	-	1897-98	
Re distressed property Sold	2	"	"	"	
Amounts deposited as contribution for forming a road from Samadi Ramanthi station to the new Cattle pound site	5	6	-	1898-99	
	100	"	"	1898-99	
Total ..	7305	9	6		

Statement IV-A.

Demand, Collection and Balance Statement for the year 189 -9 (Current).

(Note.—When the figures in column 5 are increased owing to the inclusion of penal interest, a note should be made thus "(*a*) includes penal interest of Rs. _____.")

Particulars	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).			Remarks.
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.	3767	-	-	86	-	-	3691	-	-	2945	-	-										
2. ,, buildings	17847	14	9				17847	7	9	17624	1	3	13	8	-				736	-	-	
3. ,, lands	1018	1	-	-	7	-	1018	1	-	954	14	-				3	10	-	209	14	6	
4. Water and drainage tax on buildings.																8	2	-	63	3	-	
5. ,, ,, lands ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6. Tax on private, menial and domestic male servants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7. Tolls (gross receipts)	16230	-	-	-	-	-	16230	-	-	16233	9	8	-	-	-	-	-	-	-	-	-	
8. Market rents	3020	-	-	-	-	-	3020	-	-	3043	12	6	-	-	-	-	-	-	-	-	-	
9. Slaughter-house fees	960	-	-	-	-	-	960	-	-	962	11	3	-	-	-	-	-	-	-	-	-	
10. Rent of cart-stands	517	-	-	-	-	-	517	-	-	520	14	11	-	-	-	-	-	-	-	-	-	
11. Private scavenging fees	1361	-	-	-	-	-	1361	-	-	1314	7	-	-	-	-	-	-	-	46	9	-	
12. Tax on vehicles with springs, &c. ..	1011	-	-	-	-	-	1011	-	-	1011	-	-										
13. ,, animals	1597	4	-	-	-	-	1597	4	-	1562	4	-							35	-	-	
14. ,, carts, &c.	2584	-	-	-	-	-	2584	-	-	2584	-	-										
15. Warrant fees	209	2	-	-	-	-	209	2	-	135	12	-				-	10	-	72	12	-	
Total ..	50134	11	9	86	7	-	50047	10	9	48878	14	7	13	8	-	12	6	-	1163	6	6	

(a) includes penal interest of Rs 3-9-8.
(b) do — do — 23-12-6
(c) do — do — 2-11-3
(d) do — do — 3-14-11

STATEMENT IV-B.

Demand, Collection and Balance Statement for the year 1898-99 (ARREARS).

Particulars.	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.	672 - -	- - -	672 - -	293 - -	- - -	- - -	379 - -	
2. ,, buildings	140 10 -	- - -	140 10 -	130 4 -	- - -	3 10 -	6 12 -	
3. ,, lands	149 7 6	- 12 -	150 3 6	143 13 6	- - -	- - -	6 6 -	
4. Water and drainage tax on buildings.								
5. ,, ,, on lands.								
6. Tax on private, menial and domestic male servants ..								
7. Tolls								
8. Market rents								
9. Slaughter-house fees								
10. Rent of cart-stands								
11. Private scavenging fees ..								
12. Tax on vehicles with springs, &c.								
13. ,, animals								
14. ,, carts, &c.								
15. Warrant fees	4 4 -	- - -	4 4 -	2 10 -			1 10 -	
	966 5 6		967 1 6	569 11 6			393 12 -	
Total ..	~~962 4 6~~	- 12 -	~~962 13 6~~	~~567 1 6~~	- - -	3 10 -	~~392~~ 394 - -	

STATEMENT V.

Abstract of Transactions under Advances.

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	7	8	-
(2) Amount advanced during the year	344	14	7
Total ..	352	6	7
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year .. Rs.——	343	10	-
(*b*) Do. do. previous years .. Rs.——	7	8	-
Balance outstanding at the end of the year* ..	1	4	7
Total ..	352	6	7

* DETAILS OF BALANCE.

(Years need not be given in the case of permanent advances, which should be entered first under a separate heading.)

Years.	Particulars.	Amount.	Years.	Particulars.	Amount.
1898-99	Overpayment of Zilla Contribution	Rs as Ps 1-4-7			
		1-4-7			

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

(*Note.*—Misclassifications of less than Re. 1 may be ignored, unless they affect Debt heads.)

Heads of Account.	As per Municipal Statement.			As per accompanying Report.			Difference. More or less			Remarks.
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

(*Note.*—Misclassifications of less than Re. 1 may be ignored, unless they affect Debt heads.)

Heads of Account.	As per Municipal Statement.			As per accompanying Report.			Difference. More or less.			Remarks.
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

(*Note.*—Misclassifications of less than Re. 1 may be ignored, unless they affect Debt heads.)

Heads of Account.	As per Municipal Statement.			As per accompanying Report.			Difference. More or less			Remarks.
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

(*Note.*—Misclassifications of less than Re. 1 may be ignored, unless they affect Debt heads.)

Heads of Account.	As per Municipal Statement.			As per accompanying Report.			Difference. More or less.			Remarks.
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	

When given for copying ____
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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.								

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