L. & M.
1895-5-2-96.]

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 1684 M

DATED 21st October 1895

[Despatch Abstract.]

Accounts.

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

BACK PAPERS.

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

FURTHER PAPERS.

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

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

Fort Saint George,
Acctt General's office,
Dated 7th September 1895.

To

THE Accountant-General,
Madras.

SIR,

I have the honor to submit the following report on ~~my~~ the Municipal auditor's recent audit of the accounts of the Bezwada Municipality for the year 1894-95.

2. The Receipts and Expenditure of the Municipality during the year under report (exclusive of Deposits) together with the opening and closing balances, are shown in Statements I and II appended.

3. The opening Balance as given in Statement I is in agreement with the closing Balance of the previous year's audit report.

4. The closing Balance, viz., Rs. 4285-2-2, was in agreement with that appearing in the ~~Bank~~ Sub Treasury Pass Book allowing for outstanding cheques, and for deposits.

5. Statement VI explains the differences (shown in red ink in the other appended Statements) between the figures of these Statements and those of the Statements submitted by the Municipality with their Annual Report to Government ~~or~~

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

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

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

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

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

I have &c.,
(Signed) A. E. Pritchard
Inspector of Local Fund Accounts.

1158-2-0 total.

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

No. 270/283.

Fort Saint George,
Accountant-General's Office
17 September 1895

A. Ellanion
Offg Accountant-General

STATEMENT I.

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

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	9636 ~~9.646~~	6 ~~4~~	7 ~~5~~				9.640	-	-
b. Endowments				9636 ~~9.646~~	6 ~~4~~	7 ~~5~~			
c. Water-tax Fund									
Total ..				9636 ~~9.646~~	6 ~~4~~	7 ~~5~~	9.640	-	-
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	4.906	-	-				5.400	-	-
b. Tax on buildings (section 63) ..	6654	6	11				6.700	-	-
c. Tax on lands (section 63) ..	1269	9	4				1.300	-	-
d. Water-tax on buildings and lands (section 75)	-	-	-				-	-	-
e. Tax on vehicles with springs and palanquins (section 77) ..	109	8	-				120	-	-
f. Tax on animals (section 77) ..	609	-	-				700	-	-
g. Tax on carts and other vehicles without springs (section 85) ..	832	8	-				900	-	-
h. Tolls (section 91)—									
Gross receipts 11066-11-8 / 3688-14-7 ..									
Less Local Fund share ..	* 7.377	13	1	21.758	13	4	7.370	-	-
i. Penalties on account of—									
i. Tax on carts									
ii. Tax on buildings ..									
iii. Tax on lands									
iv. Water-tax on buildings and lands									
v. Tax on vehicles, &c. ..									
vi. Tax on animals									
vii. Tax on carts, &c. ..									
viii. Evasion of tolls									
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents	* 1138	2	-	1138	2	-	1140	-	-
c. Fees under Act II of 1888 ..									
Carried over ..				22.896	15	4	23.630	-	-

* Includes interest

* 55-6-9 Sale of ferry during '94-'95 including interest
1082-11-3 Arrears received from the District Board.
1138-2-0 Total.

Statement I—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. RS.	AS.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
Brought forward ..				22,896	15	4	23,630		
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	104	4	-				30	-	-
ii. Rent of buildings ..	243	-	-				230	-	-
iii. Avenue receipts	7	4	6				10	-	-
iv. Fees from Travellers' Bungalows	432	8	-				450	-	-
b. i. Sale-proceeds of lands ..	1172	10	-				2500	-	-
ii. Produce of lands, gardens, &c.	679	13	7				650	-	-
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	210	7	6				220	-	-
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	33 ~~71~~	1 ~~-~~	4 ~~-~~				60	-	-
d. i. Fees from educational institutions	382	12	6				350	-	-
ii. Other revenue from educational institutions ..	-	-	-				-	-	-
iii. Sale-proceeds of books in Municipal Book Depôt ..	-	-	-				-	-	-
e. i. Sale proceeds and composition fees of medicines ..	15	1	6				20	-	-
ii. Other Hospital receipts ..	-	-	-				-	-	-
f. i. Income from markets ..	1318	12	7				1300	-	-
ii. " slaughter-houses.	661	10	7				715	-	-
g. Other fees	-	-	-				-	-	-
i. Distraint fees	4	12	-				10	-	-
ii. License fees	622	15	6				550	-	-
iii. Cart-stand fees	524	7	9				520	-	-
iv. Fees for extracts from Birth and Death Registers ..	4	-	-				5	-	-
h. Fines under Municipal and other Acts	726	-	-	7,~~187~~ 43	9 ~~8~~	4 ~~-~~	550	-	-
i. Interest on investments—									
i. General, including choultries									
ii. Educational									
iii. Medical									
j. Premium on loans									
Carried over ..				30,078 40	8 ~~7~~	8 ~~4~~	31,800	-	-

Statement ~~II~~ I—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
Brought forward ..				30,078 40	8 ~~7~~	8 ~~4~~	31,800	-	-
5 GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings									
Municipal Schools ..									
Other purposes ..	"	"	"				60	-	-
ii. Medical									
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes ..									
b. From Local Boards—									
i. Education									
ii. Medical	2,250	-	-				2,250	-	-
iii. Other purposes	2,800	-	-	5,050	-	-	2,800	-	-
c. Other grants and contributions—									
i. Education									
ii. Medical									
iii. Other purposes									
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	1,786	4	-				1,600	-	-
ii. Other purposes									
b. Other items—									
i. Fishery rents									
ii. Refunds of Expenditure of previous year	-	8	-				50	-	-
iii. Fee for numbering carts, &c.	38	2	-	1,824	14	-	50	-	-
Carried over ..				36,953 15	5 6	4 8	38,610	-	-

Statement ~~H~~ I—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
Brought forward ..				~~36,953~~ 36,953	~~5~~ 5	~~4~~ 8	38,610	-	-
7. Extraordinary and Debt—									
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.									
b. Loans—									
i. From Government ..									
ii. In the market from private individuals									
c. Realizations of Sinking fund for repayment of loans.									
d. Advances—									
i. Permanent	120	-	-				120	-	-
ii. Others	~~135~~ 79	~~5~~ 13	~~10~~ 10	~~255~~ 199	~~5~~ 13	~~10~~ 10	120	-	-
Total Receipts ..				~~37,208~~ 37,115	~~11~~ 4	~~2~~ 6	38,850	-	-
Add opening balance ..				~~9,646~~ 9,361	~~4~~ 6	~~5~~ 7	9,640	-	-
Grand Total ..				~~46,854~~ 46,751	~~15~~ 11	~~7~~ 1	48,490	-	-

* 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 5 per cent. and tax on lands at ~~per cent. of rent value.~~ annas 4 for every 80 square yards. of house site and R 0-0-1 per every 80 sq. yds. of cultivated lands.
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. 1/½ per cart per annum.
6. Tolls are levied at — the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O.s 1772 m/28-10-92, 1253 m/27-7-92, 48/16-1-93 & 77 m/24-1-94
8. The house-tax registers were last revised in the official year 1892-93 and the land tax registers in the official year 1892-93.
9. Total extent of land assessed is 92 acres. 59 cents.
10. The mode of estimating the annual rental of houses and lands is as follows:—

For House tax – The actual rent in cases where houses were rented, was taken, but in cases of houses not rented but the rent was estimated in each case according to the nature of the building and its surroundings.

For Land tax – House sites were actually measured and taxed. For cultivated lands the extent was taken according to the village accounts.

Statement ~~II~~ II

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

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
GRANT I—(*Public Works*)—									
1. New Works—									
a. Communications	~~515~~ 889	~~6~~ 6	~~1~~ 7				520	-	-
b. Buildings	2843	15	8				2,900	-	-
c. Drainage	-	-	-				-	-	-
d. Water-supply	626	15	5	~~8,858~~ 8,232	~~5~~ 5	~~2~~ 8	800	-	-
e. Miscellaneous public improvements	4,872	-	-				4,880	-	-
2. Repairs—									
a. Communications	3,432	5	7				3300	-	-
b. Buildings	418	13	9				400	-	-
c. Drainage—									
i. Repairs to works ..	-	-	-				-	-	-
ii. Establishment for flushing drains, &c.	-	-	-				-	-	-
d. Water-supply—									
i. Repairs to works, machinery, &c.	36	14	-	3,888	1	4	100	-	-
ii. Establishment	-	-	-				-	-	-
iii. Contingencies	-	-	-				-	-	-
e. Miscellaneous public improvements	-	-	-				-	-	-
3. Establishment	374	-	-	374	-	-	360	-	-
4. Tools and Plant and other stores.	41	10	10	41	10	10	50	-	-
5. Contributions—									
a. To Local Boards for works ..	-	-	-				-	-	-
b. To Provincial Funds for scrutiny of estimates, &c.	75	-	-	75	-	-	80	-	-
c. To others for public works ..	-	-	-				-	-	-
Total, Grant I ..				~~13,237~~ 13,217	~~1~~ 1	~~4~~ 10	13390	-	-
GRANT II—(*Education*)—									
1. Training Schools—									
a. Contributions to Local Boards ..									
b. Stipends to Normal students ..									
2. Municipal Schools—									
i. On Salary System—									
a. Establishment									
b. Contingencies									
Carried over ..									

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
Brought forward ..				-	-	-	-	-	-
GRANT II—(*Education*)—cont.									
ii On Salary-Results System—									
a. Fixed Payments	1053	2	2						
b. Results Grants	441	12	10				1080	-	-
c. Contingencies	255	-	6	1749	15	6	250	-	-
3. Salary Grants	345	-	-	345	-	-	290	-	-
4. Results Grants	311	1	-	311	1	-	400	-	-
5. Combined Grants—							500	-	-
a. Fixed payments	-	-	-						
b. Results Grants	-	-	-				-	-	-
6. Inspection—							-	-	-
a. Contributions to Local Boards ..	36	-	-	36	-	-	40	-	-
b. Municipal Inspectors—									
i. Establishment	180	-	-				180	-	-
ii. Cotingencies	23	6	7	203	6	7	20	-	-
7. Miscellaneous—									
a. Building, furniture, &c., grants.	101	12	6				100	-	-
b. Common gymnasium—									
i. Establishment	178	-	6				180	-	-
ii. Contingencies	20	4	6	300	1	6	30	-	-
c. Other items									
Total, Grant II ..				2945	8	7	3070	-	-
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	1976	6	4						
b. Medicines and Supplies ..	1719	14	9				2080	-	-
c. Diet of Patients	1151	4	2				1800	-	-
d. Sundries and Contingencies ..	59	1	-				1000	-	-
e. Contributions to Local Boards ..				4906	10	3	170	-	-
Carried over ..				4906	10	3	5050	-	-

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
Brought forward ..				4906	10	3	5050	-	-
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* Contributions to Provincial Funds for—									
i. Medical College	186	-	-				58	-	-
ii. Sanitary Inspection ..	118	-	-				119	-	-
iii. Medical reserve staff ..	19	-	-				44	-	-
iv. Cutlers' Establishment ..	-	-	-	323	-	-	9	-	-
b. Contributions to Local Boards, &c., for—									
i. Medical Schools									
ii. Reserve staff									
c. Other Contributions ..	36	-	-	36	-	-	40	-	-
3. Vaccination—									
a. Establishment	324	-	-				320	-	-
b. Contingencies	346	9	1	670	9	1	330	-	-
c. Contributions to Local Boards ..									
4. Registration of Births and Deaths—									
a. Establishment	120	-	-				120	-	-
b. Contingencies	25	13	-	145	13	-	30	-	-
5. Conservancy, Road cleaning and Road watering—									
a. i. Establishment	4592	3	7				4760	-	-
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	4186	4	11				4090	-	-
b. Private scavenging—									
i. Establishment	910	1	1				940	-	-
ii. Contingencies, such as cost of scavenging carts, &c. ..	1201	4	10				1270	-	-
c. Cholera charges	67	-	9				300	-	-
d. Contingencies	42	4	-	10999	3	2	80	-	-
Total, Grant III ..				17081	3	6	17560	-	-

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	621	13	2				620	-	-
b. Contingencies	822	9	6	1444	6	8	1100	-	-
2. i. MARKETS—									
a. Establishment	-	-	-				-	-	-
b. Contingencies	-	-	-				-	-	-
ii SLAUGHTER-HOUSE—									
a. Establishment	72	-	-				70	-	-
b. Contingencies	1	14	-	73	14	-	10	-	-
3. CHOULTRIES—									
a. Establishment	180	-	-				180	-	-
b. Contingencies	108	12	3	288	12	3	120	-	-
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment	227	6	10				230	-	-
b. Contingencies	98	7	4	325	14	2	120	-	-
5. AVENUES—									
a. Establishment	625	-	3				630	-	-
b. Contingencies	433	11	-	1058	11	3	440	-	-
6. PUBLIC GARDEN—									
a. Establishment	-	-	-				-	-	-
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..	-	-	-				-	-	-
7 SURVEY OF LAND	881	1	7	881	1	7	900	-	-
8. FIRE—									
a. Establishment	-	-	-				-	-	-
b. Purchase of fire-engine, buckets, repairs, &c.	23	2	-	23	2	-	30	-	-
9. OTHER CHARGES—									
i. Work done for private individuals other than private scavenging	-	-	-				-	-	-
Carried over ..				4095	13	11	4450	-	-

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
Brought forward ..				4095	13	11	4450	-	-
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. OTHER CHARGES—cont.									
Water Pandal Establishment ..	94	12	-				100	-	-
" Contingencies ..	54	1	8	148	13	8	50	-	-
ii. Rewards for destruction of wild animals and snakes ..	30	-	-				30	-	-
iii. Printing	331 ~~485~~	2 ~~3~~	8 ~~11~~				300	-	-
iv. Compensation for lands ..	1100 ~~1474~~	10 ~~11~~	6 ~~-~~				1800	-	-
v. Other items	480	14	-	1942 ~~2470~~	11 ~~12~~	2 ~~11~~	500	-	-
Total Grant IV ..				6187 ~~6715~~	6 ~~8~~	9 ~~6~~	7230	-	-
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	1251	-	-				1240	-	-
ii. Inspection	-	-	-				-	-	-
b. Collection of Municipal Taxes—									
i. Establishment	358	4	-				360	-	-
ii. Purchase of account books, paper, money boxes, repair to out-posts, &c. ..	264 ~~110~~	7 ~~6~~	9 ~~6~~				100	-	-
c. Collection of Tolls—									
i. Establishment	-	-	-				-	-	-
ii. Contingencies	-	-	-				-	-	-
d. Office contingencies other than (*b*) (ii)	490	7	2				500	-	-
e. Contributions for Central office and Audit establishments ..	250	-	-	2614 ~~2460~~	2 ~~1~~	11 ~~8~~	250	-	-
Total, Grant V ..				2614 ~~2460~~	2 ~~1~~	11 ~~8~~	2450		
REPAYMENT OF DEBT—									
a. Instalments paid during the year.									
b. Invested on account of Sinking Fund (Value of securities purchased)									
c. Charges of investment ..									
INTEREST—									
a. On account of last year ..									
b. " of current year ..									
Carried over ..									

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	1894-95. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
Brought forward ..									
Advances recoverable—									
a. Permanent	-	-	-				-	-	-
b. Others	~~66~~ 1	~~5~~	~~10~~	~~66~~ 1	~~5~~	~~10~~	50	-	-
Refunds of other than current collections .	64	-	-	64	-	-	70	-	-
Discount									
Pensions and gratuities									
Investments—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure ..				~~42569~~ 46[illegible]	~~13~~ 8	~~5~~ 11	43820	-	-
Balances—									
a. Municipal Fund				4285	2	2	4670	-	-
b. Endowments									
c. Water-tax Fund									
Grand Total ..				~~46854~~ 751	~~15~~ 11	~~7~~ 11	48490		

Note to Statement II.

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

Liabilities.

	RS.	A.	P.
Balance of Loans	-	-	-
Deposits to be adjusted ..	2841	11	4
Other Liabilities (in detail) ..			
Lighting contingencies for purchase of kerosine oil etc. in March 1895.	68	14	6
Total ..	2910	9	10

Assets.

	RS.	A.	P.
Municipal Balance.. Cash	4285	2	2
Municipal Balance.. Securities ..			
Deposit Balance .. Cash	2841	11	4
Deposit Balance .. Securities ..			
Sinking Fund of loans	-	-	-
Funded Capital of endowed institutions, Hospitals, &c.	-	-	-
Total ..	7126	13	6
Value of Premises, &c.	148546	12	-
Do. of Tools and plant	3258	3	6
Do. of Live stock	-	-	-
Do. of Furniture	1844	9	4
Arrears of taxes, &c.	556	10	4
Other assets (in detail) .. .. Contribution from provincial funds for Gymnastic Instructor's Grant for 1894-95.	60	-	-
Total ..	161393	4	8
Claims—			
Advances Recoverable—			
Permanent advance	90	-	-
Advances for works, &c. ..	4	6	-
Total ..	94	6	-
Grand Total ..	161487	6	8

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

	RS.	A.	P.
Balance brought forward ..	2315	13	4
1. Deposits by Appellants	1368	6	5
2. Do. by Renters	2471	11	4
3. Do. by Contractors	370	-	-
4. Do. as Security by Municipal Servants	-	-	-
5. Deposited for the execution of work for which Private Parties are liable ..	10	-	-
6. Other Deposits under the Act or bye-laws	-	-	-
Total Receipts ..	4220	1	9
Grand Total ..	6535	15	1

	RS.	A.	P.
1. Credited to Municipal Funds	3313	3	4
2. Returned to Appellants	331	4	5
3. Do. to Renters	-	-	-
4. Do. to Contractors	50	-	-
5. Do. to Municipal Servants	-	-	-
6. Do. to Parties	-	-	-
7. Paid to Claimants	-	-	-
Total ..	3694	3	9
Balance* ..	2841	11	4
Grand Total ..	6535	15	1

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. RS.	A.	P.	No. of items.	Year. RS.	A.	P.	No. of items.	94-95 Year. RS.	A.	P.	Total. No. of items.	Rs.	A.	P.	Remarks.
Appellants' Deposits ..																																	
Renters do. ..																									4	2325	2	8	4	2325	2	8	
Contractors' do. ..																									2	370	-	-	2	370	-	-	
Municipal Servants' do. ..																										-	-	-		-	-	-	
Deposits for Work ..																										-	-	-		-	-	-	
Miscellaneous Deposits, viz.																									1	146	8	8	1	146	8	8	Grazing rent payable to Court of Wards.
Total ..																													7	2841	11	4	

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

CURRENT.

Tax.	Demand as originally assessed by the Chairman.			Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3).			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable.			Balance (column 4 *minus* columns 5, 6 and 7).		
1	2			3			4			5			6			7			8		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c.	5596	-	-	319	-	-	5277	-	-	4861	8	0	-	-	-	153	-	-	262	8	-
2. „ on buildings	6676	2	10	11	8	5	6664	10	5	6607	12	1	35	15	11	4	12	9	16	1	8
3. „ on lands	1315	3	4	-	-	-	1315	3	4	1264	5	4	-	-	-	-	8	-	50	6	-
4. Water-tax on buildings and lands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Tolls (gross receipts)	11005	-	-	-	-	-	11005	-	-	11005	-	-	-	-	-	-	-	-	-	-	-
6. Market rents	1310	-	-	-	-	-	1310	-	-	1310	-	-	-	-	-	-	-	-	-	-	-
7. Slaughter-house fees	715	-	-	-	-	-	715	-	-	655	6	8	-	-	-	-	-	-	59	9	4
8. Rent of cart-stands	520	-	-	-	-	-	520	-	-	520	-	-	-	-	-	-	-	-	-	-	-
9. Private scavenging fees	2025	2	-	-	-	-	2025	2	-	1767	10	-	-	-	-	222	12	-	34	12	-
10. Ferry rents	55	-	-	-	-	-	55	-	-	55	-	-	-	-	-	-	-	-	-	-	-
11. Produce of lands & gardens ..	644	8	-	-	-	-	644	8	-	561	2	8	-	-	-	-	-	-	83	5	4
12. Rent of buildings	243	-	-	-	-	-	243	-	-	243	-	-	-	-	-	-	-	-	-	-	-
13.																			506	10	4
14.																					

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

ARREARS.

Tax.	Balance of old Demand.		Arrears of previous year.		Total Demand.		Collected.		Remitted.		Written off.		Balance (column 4 *minus* columns 5, 6 and 7).		Years to which the balance relates.
1	2		3		4		5		6		7		8		9
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	~~RS.~~ A. P.
1. Tax on arts, &c.	-	- -	97	8 -	97	8 -	44	8 -	-	- -	3	- -	50	- -	1893-94
2. „ on buildings	-	- -	46	10 10	46	10 10	46	10 10	-	- -	-	- -	-	- -	
3. „ on lands	-	- -	5	4 -	5	4 -	5	4 -	-	- -	-	- -	-	- -	
4. Water-tax on buildings and lands ..	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	
5. Tolls	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	
6. Market rents	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	
7. Slaughter-house fees	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	
8. Rent of cart-stands	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -	
9 Private scavenging fees	-	- -	20	12 -	20	12 -	18	10 -	-	- -	2	2 -	-	- -	
10. Produce of gardens	-	- -	115	- -	115	- -	115	- -	-	- -	-	- -	-	- -	
11.													50	- -	
12.															
13.															
14.															

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

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	283	6	-
Add amount overpaid to District Board on account of Tolls in '93-'94	9	13	10
(2) Amount advanced during the year	56	8	-
Total ..	349	11	10
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	55	8	-
(*b*) Do. previous years	199	13	10
Total amount outstanding at the end of the year* ..	94	6	-
Total ..	349	11	10

* *Details of Balance.*

Permanent Advance

Manager 40-0-0
Overseer 20-0-0
Civil Apothecary .. 30-0-0 — 90-0-0

Others

92-93

Process fees .. 3-6-0

94-95

To Gaddigopala Venkatasubbya for Stamps and Registration .. 1-0-0 — 4-6-0

Total Rs. 94-6-0

STATEMENT VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Opening Balance				
Municipal Fund	9,646 4 5	9,636 6 7	− 9 13 10	(1) Overpayment to District Board on account of Tolls omitted to be debited to "Advances Recoverable" in the account of '93-'94 although the share due to District Board was correctly shown in Statement I for that year.
Receipts				
4. Revenue derived from municipal property &c. C. Conservancy receipts				
Sale proceeds of night soil &c.	71 - -	33 1 4	− 37 14 8	(2) Being the refunds of sale-proceeds of street refuse erroneously debited to Grant III. 5. a. ii now eliminated from both sides of the account – Vide also item (5) below.
7. Extraordinary and Debt d. Advances. ii Others.	135 5 10	79 13 10	− 55 8 -	(3) Amount adjusted on account of advances made during the year 1894-95 was erroneously shown, instead of being eliminated from both sides which is now done – Vide also item (9) below.
Charges.				
Grant I. 1. New works. a. Communications	515 6 1	889 6 7	+ 374 0 6	(4) Compensation for lands for a new market road transferred from Grant IV. Other Charges. Vide item (7) below
Grant III. 5. Conservancy a. ii. Other charges &c.	4,186 4 11	4,148 6 3	− 37 14 8	(5) Vide remarks against (2) supra.
Grant IV. 9 Other Charges. iii. Printing.	485 2 11	331 2 8	− 154 1 3	(6). Cost of supplying account forms from V. & J. Press transferred to Grant V. b. ii.

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				
IV. Compensation for lands	1474 11 -	1,100 10 6	− 374 - 6	(7) Vide remarks against (4) supra.
Grant V. b. ii Purchase of account books &c.	110 6 6	264 7 9	+ 154 1 3	(8) ——— Do ——— (6) ———
Advances Recoverable b. Others.	66 5 10	1 - -	− 55 8 -	(9) ——— Do ——— (3) ———
			− 9 13 10	(10) ——— Do ——— (1) ——— This erroneous debit was raised here to wipe off the corresponding increase in the opening balance, now rectified.

Local & Municipal Dept.
CURRENT No. 3088 M

LOCAL FUND (1895) DEPARTMENT.

COLLECTOR'S OFFICE, MASULIPATAM
RECEIVED
22 SEP. 95

From

THE ACCOUNTANT-GENERAL,

Madras,

To

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

No. L.F.D. / 283

Dated 17 September 1895.
Received 9 OCT. 95

No.

Subject.

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

Nd no. 1376/Eng of 95.
DESPATCHED
25 SEP. 95
Forwarded to the Chairman, M.C., Bezwada.
J. N. Atkinson
24/9
Collector

Local & Municipal Dept.
CURRENT No. 3088 M

No. 1184
4/10/95

Submitted to the Chief Secretary to Govt. L&M Department. The Corrections are noted in office copy.
Chairman MC
4.10.95
Delegate

Order No 1684 Mun. 21-10-95
Recorded.
Mr. 16/10/95

Copy to the Accountant-General.
16/10. 21/10

When given for copying / When copied / When examined / When signed	189						
READ AGAIN G.O., No. 189, DATED							
CURRENT No.							
ENCLOSURES TO C. No.							
ORDER OF GOVERNMENT	A	A	A	A	A	A	A
LETTER OF GOVERNMENT.							
STATEMENT WITH DITTO.							
PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.							

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