| Date taken out. | For what purpose. | | | Initials of clerk taking the paper or of attender. | Date returned. | Initials of attender. |
|---|---|---|---|---|---|---|
| | Department. | C. No. | Year. | | | |
| | | | | | | |

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[L. & M. / 9,000–3–8–96.]

# INDEXED.

# Local & Munl. (1896) Department.

## MISCELLANEOUS.

**G.O., No.** 1923 M.

**DATED** 12-11-96.

[Despatch Abstract.]

Accounts

Recording report on the audit of the — of the Vizianagram Munty for the year 1895-96

## BACK PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|---|---|---|---|---|---|---|---|
| | | | | | | | |

## FURTHER PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|---|---|---|---|---|---|---|---|
| | | | | | | | |

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L. & M.
,000—2[illegible]-10-96.

# Local & Munl. (1896.) Department.

**CURRENT No.** 2930. M

Misc

**Order** No 1923 M Misc dt 12-11-96

Recorded

V.R.
11/11/96

8/11/16

**From**
The Collector of
Vizagapatam.

**No.** 3091 of 1896.

**Dated** 26th October 1896.
**Received** 30th "
**Registered** " " "
**Enclosures** (1)
**Spare copies**

**SUBJECT.**

Forwarding report on the audit of the accounts of the Vizianagram municipality for the official year 1895-96.

To
The Accountant General & A.O.
Desp'd 14/11/96

a/11/11

11/11

## BACK PAPERS.

| G.O. | No. | Department. | Date. |
|---|---|---|---|
| | | | |

6

## FURTHER PAPERS.

| G.O. | No. | Department. | Date. |
|---|---|---|---|
| | | | |

The Collector of
Vizagapatam.

3091 of 1896.

21st October 1896.

30 "

forwarding report on the
audit of the accounts of the
the Accountant-General
Vizianagram Municipality

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**Report on the audit of the Accounts of the** *Vizianagram*
**Municipality for the year 189***5***-96.**

*Camp Salem.*

Dated *30th July* 189*6*.

To

The *Accountant-General,*
*Madras.*

Sir,

I have the honor to submit the following report on ~~my~~ *The District Municipal Auditor's* recent audit of the accounts of the *Vizianagram* Municipality for the year 189*5*-96.

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

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

4. The closing Balance, viz., Rs. *943-2-6*, was in agreement with that appearing in the ~~Bank~~ / *Sub* Treasury Pass Book allowing for outstanding cheques and ~~for~~ deposits, *and for the Collections during the last 2 days of March which were not credited until the following month.*

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 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~~ *The general result of the audit was unsatisfactory, but pending receipt of replies from the Chairman on the various defects brought to his notice, no special report to Government in the matter appears necessary.* ~~or~~

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

*I have etc,*
*(Signed) W. J. F. Williamson,*
*Inspector of Local Fund Accts.*

1
2930 Mun 96

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

Fort Saint George,
Accountant-General's Office,
18th August 1896
} L.F.D. / 259.

For Offg. Accountant-General.

AOO

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### Statement I.

### Revenue and Receipts of the Municipal Fund of the Town of Vizianagram for the official year 1895–96.

| Heads of Account. | 1895–96. | | | | | | Revised Estimate for 1895–96. | | |
|---|---|---|---|---|---|---|---|---|---|
| | Detail of Minor Heads. | | | Totals of Major Heads. | | | | | |
| | RS. | A. | P. | RS. | A. | P. | RS. | A. | P. |
| 1. BALANCE BROUGHT FORWARD— | | | | | | | | | |
| a. Municipal Fund .. .. | | | | 1278 | 1 | 11 | 1280 | – | – |
| b. Endowments .. .. | | | | | | | | | |
| c. Water-tax Fund .. .. | | | | | | | | | |
| Total .. | | | | 1278 | 1 | 11 | 1280 | – | – |
| 2. MUNICIPAL RATES AND TAXES— | | | | | | | | | |
| a. Tax on arts, &c. (section 53) .. | 3756 | 6 | 6 | | | | 3700 | – | – |
| b Tax on buildings (section 63) .. | 9703 | 12 | 8 | | | | 10000 | – | – |
| c. Tax on lands (section 63) .. | 112 | 10 | – | | | | 100 | – | – |
| d. Water-tax on buildings and lands (section 75) .. .. | | | | | | | | | |
| e. Tax on vehicles with sprinsg and palanquins (section 77) .. | 736 | 8 | – | | | | 750 | – | – |
| f. Tax on animals (section 77) .. | 1932 | 6 | – | | | | 2000 | – | – |
| g. Tax on carts and other vehicles without springs (section 85) .. | 1710 | – | – | | | | 1710 | – | – |
| h. Tolls (section 91)— | | | | | | | | | |
| Gross receipts .. 12000. | | | | | | | | | |
| Less Local Fund share 3000 | 9000 | – | – | | | | 9000 | – | – |
| 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 .. .. | | | | 26951 | 11 | 2 | | | |
| 3. REALIZATIONS UNDER SPECIAL ACTS— | | | | | | | | | |
| a. Pounds .. .. .. | | | | | | | | | |
| b. Ferry rents .. .. | | | | | | | | | |
| c. Fees under Act II of 1888 .. | 45 | – | – | 45 | – | – | 80 | – | – |
| Carried over .. | | | | 26996 | 11 | 2 | 27340 | – | |

Statement I—*cont.*

| Heads of Account. | 1895-96. | | | | | | Revised Estimate for 1895-96. | | |
|---|---|---|---|---|---|---|---|---|---|
| | Detail of Minor Heads. | | | Totals of Major Heads. | | | | | |
| | RS. | AS. | P. | RS. | A. | P. | RS. | A. | P. |
| Brought forward .. | | | | 26996 | 11 | 2 | 27340 | – | – |
| 4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION— | | | | | | | | | |
| *a.* i. Rent of lands .. .. | | | | | | | | | |
| ii. Rent of buildings .. | | | | | | | | | |
| iii. Avenue receipts .. .. | | | | | | | | | |
| iv. Fees from Travellers' Bungalows .. .. | | | | | | | | | |
| *b.* i. Sale-proceeds of lands .. | | | | | | | | | |
| ii. Produce of lands, gardens, &c. | 301 | 4 | – | | | | 300 | – | – |
| iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c. .. .. | 28 | 8 | – | | | | 20 | – | – |
| *c.* Conservancy receipts— | | | | | | | | | |
| Sale-proceeds of night-soil, street refuse, &c. .. | 201 | 9 | – | | | | 210 | – | – |
| *d.* i. Fees from educational institutions .. .. | 22 | 1 | 9 | | | | 20 | – | – |
| ii. Other revenue from educational institutions .. | 30 | – | – | | | | 30 | – | – |
| 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 .. | | | | | | | | | |
| ii. „ slaughter-houses. | 760 | – | – | | | | 760 | – | – |
| *g.* Other fees .. .. .. | | | | | | | | | |
| i. Distraint fees .. .. | 2 | – | – | | | | 10 | – | – |
| ii. License fees .. .. | 329 | 12 | 6 | | | | 250 | – | – |
| iii. Cart-stand fees other fees. | – | 8 | – | | | | – | — | – |
| iv. Fees for extracts from Birth and Death Registers .. | | | | | | | | | |
| *h.* Fines under Municipal and other Acts .. .. .. | 434 | 10 | 6 | | | | 600 | – | – |
| *i.* Interest on investments— | | | | | | | | | |
| i. General, including choultries .. .. | 174 | 9 | – | 2284 | 14 | 9 | 180 | – | – |
| ii. Educational .. .. | | | | | | | | | |
| iii. Medical .. .. | | | | | | | | | |
| *j.* Premium on loans .. .. | | | | | | | | | |
| Carried over .. | | | | 29281 | 9 | 11 | 29720 | | |

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Statement I~~I~~—*cont.*

| Heads of Account. | 1895-96. | | | | | | Revised Estimate for 1895-96. | | |
|---|---|---|---|---|---|---|---|---|---|
| | Detail of Minor Heads. | | | Totals of Major Heads. | | | | | |
| | RS. | A. | P. | RS. | A. | P. | RS. | A. | P. |
| Brought forward .. | | | | 29281 | 9 | 11 | 29720 | – | – |
| 5 GRANTS AND CONTRIBUTIONS— | | | | | | | | | |
| *a.* From Government— | | | | | | | | | |
| i Education— | | | | | | | | | |
| Normal stipends .. | | | | | | | 70 | – | – |
| Buildings .. .. | | | | | | | 50 | – | – |
| Municipal Schools .. | | | | | | | 60 | – | – |
| Other purposes .. | | | | | | | | | |
| ii. Medical .. .. | | | | | | | | | |
| iii. Other purposes— | | | | | | | | | |
| Communications .. | | | | | | | | | |
| Water-supply .. .. | | | | | | | | | |
| Drainage .. .. | | | | | | | | | |
| Sanitation .. .. | | | | | | | | | |
| Other purposes .. | | | | | | | | | |
| *b.* From Local Boards— | | | | | | | | | |
| i. Education .. .. | | | | | | | | | |
| ii. Medical .. .. | | | | | | | | | |
| iii. Other purposes .. .. | | | | | | | | | |
| *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 .. | 1534 | 14 | 3 | | | | 1600 | – | – |
| ii. Other purposes .. .. | | | | | | | | | |
| *b.* Other items – | | | | | | | | | |
| i. Fishery rents .. .. | | | | | | | | | |
| ii. Refunds of Expenditure of previous year .. .. | | | | | | | | | |
| iii. Fee for numbering carts, &c. | 104 | 9 | – | | | | 110 | – | – |
| iv other items | 6 | 12 | – | 1646 | 3 | 3 | 10 | – | – |
| Carried over .. | | | | 30927 | 13 | 2 | 31620 | – | – |

Statement I—*cont.*

| Heads of Account. | 1895-96. Detail of Minor Heads. RS. | A. | P. | Totals of Major Heads. RS. | A. | P. | Revised Estimate for 1895-96. RS. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|
| Brought forward .. | | | | 30927 | 13 | 2 | 31620 | – | – |
| 7. EXTRAORDINARY AND DEBT— | | | | | | | | | |
| *a.* Sale-proceeds of Government securities and withdrawals from Savings Bank. | | | | | | | | | |
| *b.* Loans— | | | | | | | | | |
| i. From Government .. | | | | | | | | | |
| ii. In the market from private individuals .. .. | | | | | | | | | |
| *c.* Realizations of Sinking fund for repayment of loans. | | | | | | | | | |
| *d.* Advances— | | | | | | | | | |
| i. Permanent .. .. | | | | | | | | | |
| ii. Others .. .. .. | | | | | | | | | |
| Total Receipts .. | | | | 30927 | 13 | 2 | 31620 | – | – |
| Add opening balance .. | | | | 1278 | 1 | 11 | 1280 | – | – |
| Grand Total .. | | | | 32205 | 15 | 1 | 32900 | – | – |

* 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 7½ per cent. and tax on lands at 7½ ~~annas~~ per cent. of rent value. for ~~every 80 square ya~~rds.
3. Water tax on buildings and lands is not 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. 4 per cart per annum.
6. Tolls are levied at ——— the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. 8th April 91 No. 514 M & G. no 2040 M. mis and 288 M dated 26-2-95.
8. The house-tax registers were last revised in the official year 95-96 and the land tax registers in the official year 95-96.
9. Total extent of land assessed is 207 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

9 pies per 80 sq yards in Sumupet Division
6 pies per 80 Square yards in Kaspa
3 - - - - - - - Kalzapetu.

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## Statement II.

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

| Heads of Account. | 1895-96. Detail of Minor Heads. RS. | A. | P. | Totals of Major Heads. RS. | A. | P. | Revised Estimate for 1895-96. RS. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|
| GRANT I—(*Public Works*)— | | | | | | | | | |
| 1. NEW WORKS— | | | | | | | | | |
| *a.* Communications .. .. | 171 | 7 | 7 | | | | 180 | – | – |
| *b.* Buildings .. .. .. | 930 | 3 | 11 | | | | 610 | – | – |
| *c.* Drainage .. .. .. | 257 | 5 | 9 | | | | 150 | – | – |
| *d.* Water-supply .. .. | 389 | 6 | 8 | 1748 | 7 | 11 | 300 | – | – |
| *e.* Miscellaneous public improvements | | | | | | | | | |
| 2. REPAIRS— | | | | | | | | | |
| *a.* Communications .. .. | 5441 | 6 | 9 | | | | 4500 | – | – |
| *b.* Buildings .. .. .. | 87 | 1 | 3 | | | | 300 | – | – |
| *c.* Drainage— | | | | | | | | | |
| i. Repairs to works .. | 179 | 4 | 6 | | | | 300 | – | – |
| ii. Establishment for flushing drains, &c. .. .. | | | | | | | | | |
| *d.* Water-supply— | | | | | | | | | |
| i. Repairs to works, machinery, &c. .. .. .. | 59 | 8 | 2. | | | | 110 | – | – |
| ii. Establishment .. .. | 249 | 11 | – | | | | 250 | – | – |
| iii. Contingencies .. .. | 45 | 12 | 4 | | | | | | |
| *e.* Miscellaneous public improvements | | | | 6062 | 12 | – | | | |
| 3. ESTABLISHMENT .. .. .. | | | | 579 | 7 | 1 | 600 | – | – |
| 4. TOOLS AND PLANT AND OTHER STORES. | | | | 219 | 12 | – | 200 | – | – |
| 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 .. | | | | 8610 | 7 | – | 7500 | – | – |
| GRANT II—(*Education*)— | | | | | | | | | |
| 1. TRAINING SCHOOLS— | | | | | | | | | |
| *a.* Contributions to Local Boards .. | | | | | | | | | |
| *b.* Stipends to Normal students .. | 75 | – | – | | | | 60 | – | – |
| 2. MUNICIPAL SCHOOLS— | | | | | | | | | |
| i. On Salary System— | | | | | | | | | |
| *a.* Establishment .. .. | | | | | | | | | |
| *b.* Contingencies .. .. | | | | | | | | | |
| Carried over .. | | | | 75 | – | – | 60 | | |

| Heads of Account. | 1895-96. Detail of Minor Heads. |  |  | 1895-96. Totals of Major Heads. |  |  | Revised Estimate for 1895-96. |  |  |
|---|---|---|---|---|---|---|---|---|---|
|  | RS. | A. | P. | RS. | A. | P. | RS. | A. | P. |
| Brought forward .. |  |  |  | 75 | - | - | 60 | - | - |
| GRANT II—(*Education*)—cont. |  |  |  |  |  |  |  |  |  |
| ii On Salary-Results System— |  |  |  |  |  |  |  |  |  |
| *a.* Fixed Payments .. .. | 437 | - | - |  |  |  | 440 | - | - |
| *b.* Results Grants .. .. | 96 | 6 | 6 |  |  |  | 150 | - | - |
| *c.* Contingencies .. .. | 181 | 11 | 3 | 715 | 1 | 9 | 80 | - | - |
| 3. Salary Grants .. .. |  |  |  |  |  |  |  |  |  |
| 4. Results Grants .. .. |  |  |  | 1719 | 1 | - | 1950 | - | - |
| 5. Combined Grants— |  |  |  |  |  |  |  |  |  |
| *a.* Fixed payments .. .. |  |  |  |  |  |  |  |  |  |
| *b.* Results Grants .. .. |  |  |  |  |  |  |  |  |  |
| 6. Inspection— |  |  |  |  |  |  |  |  |  |
| *a.* Contributions to Local Boards .. |  |  |  |  |  |  |  |  |  |
| *b.* Municipal Inspectors— |  |  |  |  |  |  |  |  |  |
| i. Establishment .. .. | 180 | - | - |  |  |  | 180 | - | - |
| ii. Cotingencies .. .. | 9 | - | - | 189 | - | - | 10 | - | - |
| 7. Miscellaneous— |  |  |  |  |  |  |  |  |  |
| *a.* Building, furniture, &c., grants. | 186 | 14 | - |  |  |  | 300 | - | - |
| *b.* Common gymnasium— |  |  |  |  |  |  |  |  |  |
| i. Establishment .. .. | 192 | - | - |  |  |  | 190 | - | - |
| ii. Contingencies .. .. | - | 15 | - |  |  |  | 30 | - | - |
| *c.* Other items .. .. .. | 376 | 2 | - |  |  |  | 340 | - | - |
| Library Peon Establishment. | 27 | - | - | 782 | 15 | - |  |  |  |
| Total, Grant II .. |  |  |  | 3481 | 1 | 9 | 3730 | - | - |
| GRANT III—(*Sanitation and Medical Services.*) |  |  |  |  |  |  |  |  |  |
| 1. Hospitals and Dispensaries— |  |  |  |  |  |  |  |  |  |
| *a.* Establishment .. .. | 150 | - | - |  |  |  | 150 | - | - |
| *b.* Medicines and Supplies .. |  |  |  |  |  |  |  |  |  |
| *c.* Diet of Patients .. .. |  |  |  |  |  |  |  |  |  |
| *d.* Sundries and Contingencies .. | 3 | 10 | - |  |  |  | 10 | - | - |
| *e.* Contributions to Local Boards .. |  |  |  |  |  |  |  |  |  |
| Carried over .. |  |  |  | 153 | 10 | - | 160 | - | - |

6 pies per

3 - - - - - - . Kaltapetu.

| Heads of Account. | 1895-96. Detail of Minor Heads. |  |  | 1895-96. Totals of Major Heads. |  |  | Revised Estimate for 1895-96. |  |  |
|---|---|---|---|---|---|---|---|---|---|
|  | RS. | A. | P. | RS. | A. | P. | RS. | A. | P. |
| Brought forward .. |  |  |  | 153 | 10 | - | 160 | - | - |
| GRANT III—*Sanitation and Medical Services*—cont. |  |  |  |  |  |  |  |  |  |
| 2. *a.* Contributions to Provincial Funds for— |  |  |  |  |  |  |  |  |  |
| i. Medical College .. .. |  |  |  |  |  |  |  |  |  |
| ii. Sanitary Inspection .. | 101 | - | - |  |  |  | 100 | - | - |
| iii. Medical reserve staff .. |  |  |  |  |  |  |  |  |  |
| iv. Cutlers' Establishment .. |  |  |  |  |  |  |  |  |  |
| *b.* Contributions to Local Boards, &c., for— |  |  |  |  |  |  |  |  |  |
| i. Medical Schools .. .. |  |  |  |  |  |  | - |  |  |
| ii. Reserve staff .. .. |  |  |  |  |  |  |  |  |  |
| *c.* Other Contributions .. |  |  |  | 101 | - | - |  |  |  |
| 3. Vaccination— |  |  |  |  |  |  |  |  |  |
| *a.* Establishment .. .. | 180 | - | - |  |  |  | 180 | - | - |
| *b.* Contingencies .. .. | 83 | 2 | - | 263 | 2 | - | 50 | - | - |
| *c.* Contributions to Local Boards .. |  |  |  |  |  |  |  |  |  |
| 4. Registration of Births and Deaths— |  |  |  |  |  |  |  |  |  |
| *a.* Establishment .. .. | 240 | - | - |  |  |  | 240 | - | - |
| *b.* Contingencies .. .. | 18 | - | - | 258 | - | - | 10 | - | - |
| 5. Conservancy, Road cleaning and Road watering— |  |  |  |  |  |  |  |  |  |
| *a* i. Establishment .. .. | 5456 | 14 | - |  |  |  | 5480 | - | - |
| ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. .. | 3219 | 1 | 3 |  |  |  | 3000 | - | - |
| *b* Private scavenging— |  |  |  |  |  |  |  |  |  |
| i. Establishment .. .. | 1424 | 8 | - |  |  |  | 1450 | - | - |
| ii. Contingencies, such as cost of scavenging carts, &c. .. | 302 | 2 | 5 |  |  |  | 360 | - | - |
| *c.* Cholera charges .. .. |  |  |  |  |  |  |  |  |  |
| *d.* Contingencies .. .. | 318 | 9 | 5 | 10721 | 3 | 1 | 320 | - | - |
| Total, Grant III .. |  |  |  | 11496 | 15 | 1 | 11350 | - | - |

## Statement II—*cont.*

| Heads of Account. | 1895-96. | | | | | | Revised Estimate for 1895-96. | | |
|---|---|---|---|---|---|---|---|---|---|
| | Detail of Minor Heads. | | | Totals of Major Heads. | | | | | |
| | RS. | A. | P. | RS. | A. | P. | RS. | A. | P. |
| GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)— | | | | | | | | | |
| 1. LIGHTING— | | | | | | | | | |
| *a.* Establishment .. .. | 436 | 4 | - | | | | 450 | - | - |
| *b.* Contingencies .. .. | 1418 | 2 | 3 | 1854 | 6 | 3 | 1300 | - | - |
| 2. i. MARKETS— | | | | | | | | | |
| *a.* Establishment .. .. | 120 | - | - | | | | 120 | - | - |
| *b.* Contingencies .. .. | | | | | | | | | |
| ii SLAUGHTER-HOUSE— | | | | | | | | | |
| *a.* Establishment .. .. | 10 | - | - | | | | 10 | - | - |
| *b.* Contingencies .. .. | | | | 130 | - | - | | | |
| 3. CHOULTRIES— | | | | | | | | | |
| *a* Establishment .. .. | | | | | | | | | |
| *b.* Contingencies .. .. | | | | | | | | | |
| *c.* Feeding Travellers .. .. | 192 | 10 | - | 192 | 10 | - | 200 | - | - |
| 4. Clock Tower. ~~TRAVELLERS' BUNGALOW~~— | | | | | | | | | |
| *a.* Establishment .. .. | 48 | - | - | | | | 50 | | |
| *b.* Contingencies .. .. | | | | 48 | - | - | | - | - |
| 5. AVENUES— | | | | | | | | | |
| *a.* Establishment .. .. | | | | | | | | | |
| *b.* Contingencies .. .. | | | | | | | | | |
| 6. PUBLIC GARDEN— | | | | | | | | | |
| *a.* Establishment .. .. | 470 | - | - | | | | 480 | - | - |
| *b.* Purchase of seeds, repair of wells, purchase of bullocks, &c. .. | 208 | 7 | 6 | | | | 170 | - | - |
| C. Park Works.<br>7. SURVEY OF LAND .. .. | 284 | 5 | 2 | 962 | 12 | 8 | 280 | - | - |
| 8. FIRE— | | | | | | | | | |
| *a.* Establishment .. .. | | | | | | | | | |
| *b.* Purchase of fire-engine, buckets, repairs, &c. .. .. | 23 | 2 | - | 23 | 2 | - | | | |
| 9. OTHER CHARGES— | | | | | | | | | |
| i. Work done for private individuals other than private scavenging .. .. .. | | | | | | | | | |
| Carried over .. | | | | 3210 | 14 | 11 | 3060 | - | - |

3 Kattapetu.

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## Statement II—*cont.*

| Heads of Account. | 1895-96. | | | | | | Revised Estimate for 1895-96. | | |
|---|---|---|---|---|---|---|---|---|---|
| | Detail of Minor Heads. | | | Totals of Major Heads. | | | | | |
| | RS. | A. | P. | RS. | A. | P. | RS. | A. | P. |
| Brought forward .. | | | | 3210 | 14 | 11 | 3060 | - | - |
| GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont. | | | | | | | | | |
| 9. OTHER CHARGES—*cont.* | | | | | | | | | |
| ii. Rewards for destruction of wild animals and snakes .. | 178 | 9 | - | | | | 190 | - | - |
| iii. Printing .. .. .. | 472 | 11 | 6 | | | | 250 | - | - |
| iv. Compensation for lands .. | 532 | 8 | - | | | | 540 | - | - |
| v. Other items .. .. | 73 | 5 | 6 | 1257 | 2 | - | 90 | - | - |
| Total Grant IV .. | | | | 4468 | 0 | 11 | 4130 | - | - |
| GRANT V— | | | | | | | | | |
| *a.* General Establishment— | | | | | | | | | |
| i. Office Establishment .. | 1429 | - | - | | | | 1630 | - | - |
| Temporary watchman | 23 | - | - | | | | | | |
| ii. Inspection .. .. | | | | | | | | | |
| *b.* Collection of Municipal Taxes— | | | | | | | | | |
| i. Establishment .. .. | 648 | - | - | | | | 650 | - | - |
| Temporary Establishment for [illegible] | 105 | - | - | | | | | | |
| ii. Purchase of account books, paper, money boxes, repair to out-posts, &c. .. | 261 | 6 | 10 | | | | 170 | - | - |
| *c.* Collection of Tolls— | | | | | | | | | |
| i. Establishment .. .. | | | | | | | | | |
| ii. Contingencies .. .. | 13 | 2 | 0 | | | | | | |
| *d.* Office contingencies other than (*b*) (ii) .. .. .. | 477 | 13 | - | | | | 250 | - | - |
| *e.* Contributions for Central office and Audit establishments .. | 190 | - | - | 3147 | 5 | 10 | 190 | - | - |
| Total, Grant V .. | | | | 3147 | 5 | 10 | 2690 | - | - |
| 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. | 1895-96. Detail of Minor Heads. RS. | A. | P. | Totals of Major Heads. RS. | A. | P. | Revised Estimate for 1895-96. RS. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|
| Brought forward .. | | | | | | | | | |
| Advances recoverable— | | | | | | | | | |
| *a.* Permanent .. .. .. | | | | | | | | | |
| *b.* Others .. .. .. | 54 | 6 | - | | | | | | |
| Refunds of other than current collections . | 4 | 8 | - | | | | | | |
| Discount .. .. .. .. | | | | | | | 20 | - | - |
| Pensions and gratuities .. .. | | | | | | | | | |
| Investments— | | | | | | | | | |
| *a.* In Government securities for purposes other than Sinking Fund .. .. .. | | | | | | | | | |
| *b.* In Savings Bank .. .. | | | | | | | | | |
| Total Expenditure .. | | | | 31262 | 12 | 7 | 29420 | - | - |
| Balances— | | | | | | | | | |
| *a.* Municipal Fund .. .. | | | | | | | | | |
| *b.* Endowments .. .. | | | | 943 | 2 | 6 | 3480 | - | - |
| *c.* Water-tax Fund .. .. | | | | | | | | | |
| Grand Total .. | | | | 32205 | 15 | 1 | 32900 | - | - |

3 - . - - - - . Kaldapetu.

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## Note to Statement II.

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

**Liabilities.**

| | RS. | A. | P. |
|---|---|---|---|
| Balance of Loans .. .. | | | |
| Deposits to be adjusted .. | 148 | 3 | 6 |
| Other Liabilities (in detail) .. | | | |
| Total .. | 148 | 3 | 6 |

**Assets.**

| | | RS. | A. | P. |
|---|---|---|---|---|
| Municipal Balance .. | Cash .. .. | 943 | 2 | 6 |
| | Securities .. .. | | | |
| Deposit Balance .. | Cash .. .. | 148 | 3 | 6 |
| | Securities .. | | | |
| Sinking Fund of loans .. .. | | | | |
| Funded Capital of endowed institutions, Hospitals, &c. .. .. .. | | 5000 | - | - |
| Total .. | | 6091 | 6 | - |
| Value of Premises, &c. .. .. | | 17880 | - | - |
| Do. of Tools and plant .. .. | | 700 | - | - |
| Do. of Live stock .. .. | | | | |
| Do. of Furniture .. .. | | 500 | - | - |
| Arrears of taxes, &c. .. .. | | 5710 | 7 | 3 |
| Other assets (in detail) .. .. | | | | |
| Public Library | | 3000 | - | - |
| Total .. | | 33881 | 13 | 3 |
| Claims— | | | | |
| Advances Recoverable— | | | | |
| Permanent advance .. .. | | 20 | - | - |
| Advances for works, &c. .. | | 100 | - | - |
| Amount payable by the District Board on account of charges incurred for printing toll forms. | | 4 | 6 | - |
| Total .. | | 124 | 6 | - |
| Grand Total .. | | 34006 | 3 | 3 |

3 - . . . . . Kalzapelu.

STATEMENT III.—*Municipality of*

## Abstract of Deposits Account for the year 189 -9 .

| | RS. | A. | P. |
|---|---|---|---|
| Balance brought forward .. | 761 | 11 | 6 |
| 1. Deposits by Appellants .. .. .. .. .. | 1003 | 6 | - |
| 2. Do. by Renters .. .. .. .. .. | 1190 | - | - |
| 3. Do. by Contractors .. .. .. .. .. | | | |
| 4. Do. as Security by Municipal Servants .. .. .. | | | |
| 5. Deposited for the execution of work for which Private Parties are liable .. | | | |
| 6. Other Deposits under the Act or bye-laws Excess collection | . | - | 6 |
| Total Receipts .. | 2193 | 6 | 6 |
| Grand Total .. | 2955 | 2 | - |

| | RS. | A. | P. |
|---|---|---|---|
| 1. Credited to Municipal Funds .. .. .. .. .. .. | 2055 | 10 | 6 |
| 2. Returned to Appellants .. .. .. .. .. .. | 126 | 4 | - |
| 3. Do. to Renters .. .. .. .. .. .. | | | |
| 4. Do. to Contractors .. .. .. .. .. .. | | | |
| 5. Do. to Municipal Servants .. .. .. .. .. | | | |
| 6. Do. to Parties .. .. .. .. .. .. | | | |
| 7. Paid to Claimants District Boards share of tolls of 94-95. | 625 | - | - |
| Total .. | 2806 | 14 | 6 |
| Balance* .. | 148 | 3 | 6 |
| Grand Total .. | 2955 | 2 | - |

### Details of Balance.

| | No. of items. | Year. | | | No. of items. | Year. | | | No. of items. | Year. | | | No. of items. | Year. | | | No. of items. | Year. 93-94 | | | No. of items. | Year. 94-95 | | | No. of items. | Year. 95-96 | | | TOTAL. | | | | REMARKS. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | RS. | A. | P. | | RS. | A. | P. | | RS. | A. | P. | | RS. | A. | P. | | RS. | A. | P. | | RS. | A. | P. | | RS | A. | P. | No. of items. | Rs. | A. | P. | |
| Appellants' Deposits .. | | | | | | | | | | | | | | | | | 1 | 2 | 5 | - | 2 | 4 | 13 | - | 22 | 99 | 2 | - | 25 | 106 | 4 | - | |
| Renters do. .. | | | | | | | | | | | | | | | | | | | | | 9 | 11 | 3 | - | 13 | 24 | 8 | - | 22 | 35 | 11 | - | |
| Contractors' do. .. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Municipal Servants' do. .. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Deposits for Work .. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Miscellaneous Deposits, viz. | | | | | | | | | | | | | | | | | | | | | 4 | 6 | 4 | - | 1 | - | - | 6 | 5 | 6 | 4 | 6 | |
| Total .. | | | | | | | | | | | | | | | | | 1 | 2 | 5 | - | 15 | 22 | 4 | - | 36 | 123 | 10 | 6 | 52 | 148 | 3 | 6 | |

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Statement IV-A.—*Municipality of*

## Demand, Collection and Balance Statement for the year 189 -9 .

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. .. .. .. | 4815 | 8 | - | 490 | 8 | - | 4325 | - | - | 3237 | 14 | 6 | | | | | | | 1087 | 1 | 6 |
| 2. „ on buildings .. .. .. | 10949 | 3 | - | | | | 10949 | 3 | - | 9201 | 10 | 6 | | | | | | | 1747 | 8 | 6 |
| 3. „ on lands .. .. .. | 104 | 14 | - | " | 12 | - | 104 | 2 | - | 94 | 1 | - | | | | | | | 10 | 1 | - |
| 4. Water-tax on buildings and lands .. .. | | | | | | | | | | | | | | | | | | | | | |
| 5. Tolls (gross receipts) .. .. | 12000 | - | - | - | - | - | 12000 | - | - | 12000 | - | - | | | | | | | - | - | - |
| 6. Market rents .. .. .. | | | | | | | | | | | | | | | | | | | | | |
| 7. Slaughter-house fees .. .. .. | 760 | - | - | - | - | - | 760 | - | - | 760 | - | - | | | | | | | - | - | - |
| 8. Rent of cart-stands .. .. .. | | | | | | | | | | | | | | | | | | | | | |
| 9. Private scavenging fees .. .. . | 1626 | 2 | - | 1 | 14 | - | 1624 | 4 | - | 1270 | 2 | - | | | | | | | 354 | 2 | - |
| 10. Tax on Animals | 1932 | 6 | - | - | - | - | 1932 | 6 | - | 1932 | 6 | - | | | | | | | | | |
| 11. Tax on vehicles | 736 | 8 | - | - | - | - | 736 | 8 | - | 736 | 8 | - | | | | | | | | | |
| 12. Tax on Carts | 1710 | - | - | - | - | - | 1710 | - | - | 1710 | - | - | | | | | | | | | |
| 13. | | | | | | | | | | | | | | | | | | | | | |
| 14. | | | | | | | | | | | | | | | | | | | | | |
| | 34634 | 9 | - | 493 | 2 | - | 34141 | 7 | - | 30942 | 10 | - | | | | | | | 3198 | 13 | - |

Statement IV-B.—*Municipality of* Demand, Collection and Balance Statement for the year 189 -9 .—*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. .. .. .. | 432 | 4 | - | 1022 | 8 | - | 1464 | 12 | - | 578 | 8 | - | 58 | - | - | | | | 878 | 4 | - | 92-93, 93-94+94-95 |
| 2. „ on buildings .. .. .. | 492 | 6 | 5 | 854 | 3 | - | 1346 | 9 | 5 | 502 | 2 | 2 | 18 | 5 | - | | | | 826 | 2 | 3 | 92.93, 93.94+94-95 |
| 3. „ on lands .. .. .. | 11 | 13 | - | 20 | 5 | - | 32 | 2 | - | 18 | 9 | - | | | | | | | 13 | 9 | - | 93.94+94-95 |
| 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 .. .. | 508 | 11 | - | 529 | 12 | 3 | 1058 | 7 | 3 | 264 | 12 | 3 | | | | | | | 793 | 11 | - | 92.93, 93.94+94.95 |
| 10. | | | | | | | | | | | | | | | | | | | | | | |
| 11. | | | | | | | | | | | | | | | | | | | | | | |
| 12. | | | | | | | | | | | | | | | | | | | | | | |
| 13. | | | | | | | | | | | | | | | | | | | | | | |
| 14. | | | | | | | | | | | | | | | | | | | | | | |
| | 1445 | 2 | 5 | 2446 | 12 | 3 | 3891 | 14 | 8 | 1303 | 16 | 5 | 76 | 5 | - | | | | 2571 | 10 | 3 | |

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

| | RS. | A. | P. |
|---|---|---|---|
| (1) Total amount outstanding at the beginning of the year .. .. .. | 70 | - | - |
| (2) Amount advanced during the year .. .. .. .. .. .. | 50 | - | - |
| Total .. | 120 | - | - |
| (3) Amount adjusted during the year— | | | |
| (*a*) On account of advances made during the year .. .. .. .. | | | |
| (*b*) Do. previous years .. .. .. .. .. .. | | | |
| Total amount outstanding at the end of the year* .. | 120 | - | - |
| Total .. | 120 | - | - |
| Add excess amount paid to District Board .. | 4 | 6 | - |
| | 124 | 6 | - |

* *Details of Balance.*

Excess amount paid to Dist. Board 4-6-0

Permanent Advance for the Manager - 20-0-0

Advance to a Councillor made in 93-94 for certain drainage works } 50-0-0

Advance to Chairman for repairing drains — } 50-0-0

124-6-0

## STATEMENT VI.

### Statement of Differences.

| Head of Account. | As per Municipality's statement. | As per accompanying Report. | DIFFERENCE. | REMARKS. |
|---|---|---|---|---|
| | | | More or less. | |

## STATEMENT VI—*cont.*

### Statement of Differences—*cont.*

| Head of Account. | As per Municipality's statement. | As per accompanying Report. | DIFFERENCE. | REMARKS. |
|---|---|---|---|---|
| | | | More or less. | |

## STATEMENT VI—*cont.*

## Statement of Differences—*cont.*

| Head of Account. | As per Municipality's statement. | As per accompanying Report. | DIFFERENCE. | REMARKS. |
|---|---|---|---|---|
| | | | More or less. | |

## STATEMENT VI—*cont.*.

## Statement of Differences—*cont.*

| Head of Account. | As per Municipality's statement. | As per accompanying Report. | DIFFERENCE. | REMARKS. |
|---|---|---|---|---|
| | | | More or less. | |

LOCAL FUND (189 ) DEPARTMENT.

From

The Accountant-General,
*Madras,*

To

The Chief Secretary to Government,
Local and Municipal Department,
Fort St. George, through the
Chairman, Municipal Council,
__________ and the Collector of
__________

No.

Dated
Received } 189

No.

*Subject.*

Forwarding report on the Audit of the accounts of the __________ Municipality for the year 189 -9 .

---

## BACK PAPERS.

| G.O. | No. | Department. | Date. |
|---|---|---|---|
| | | | |

## FURTHER PAPERS.

| G.O. | No. | Department. | Date. |
|---|---|---|---|
| | | | |

# Financial (1896) Department.

## CURRENT No.

C. R. no 3091
23-8-96.

From The Accountant General
Madras.

~~Order~~

No. L. F. D.
259

R.C 3091

Forwarded.

23. 8. 96. ag: Collector

dispt 28-8-96. cg.

Returned
V.V. 29-8-96.

20 OCT. 93

Dated 18 August 1896.
Received
Registered
Enclosures
Spare copies

SUBJECT.

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

23/8

---

Municipal Office,
Vizianagaram, 19th October 1896

Dept.
2930

No 159.

From
THE CHAIRMAN, MUNICIPAL COUNCIL,
VIZIANAGARAM.

To
The District Collector
Vizagapatam

Sir,

I have the honor to forward by separate packet, report on the audit of the accounts of the Vizianagaram Municipality for the official year 1895-96. duly approved of by the Council on the 17th instant, and request you to be so good as to transmit the same to the Chief Secretary to Govt Fort Saint George Madras at your earliest convenience.

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

V. Venkatarayasastri.
Chairman M. C.

Reply

Cur. No. 3091 of 1896
[illegible] VIZAGAPATAM.

FROM

**THE CHAIRMAN,**

MUNICIPAL COUNCIL,

*VIZIANAGARAM.*

C. 3091

Forwarded.

Dated } 26-10-96.
Despd }

M Horne
a/g Collector.

TO

The Collector of Vizagapatam Dist.
Vizagapatam.

No. 159.

Dated 19th } October 96.
Despatched 19th }

Received

SUBJECT.

Forwarding the report on the audit of the accounts of Vizianagaram Municipality for official year 95-96.

20 OCT. 96

---

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When copied 13/11 } 1896.
When examined 13/11 }
When signed 13/11 }

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LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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