

Local & Munl. (1896) Department.

MISCELLANEOUS.

G.O., No. 824 m

DATED 13th May 1896

[Despatch Abstract.]

Accounts.

Recording, with remarks, the report on the audit of the
 ---- of the Rajahmundry Municipality for the year 1894-95.

Date taken out.	Department.	C. No.	Year.	FOR WHAT PURPOSE.		
				Initials of Referencer.	Date returned	Initials of attender.

BACK PAPERS.

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INDEXED.
Miscellaneous.

LOCAL AND MUNICIPAL DEPT.

G.O., DATED 13-5-96
No. 824 M.

When given for copying.

[Despatch Abstract.]

Accounts

Recording, with remarks,
the report on the audit
of the _____ of the
Rajahmundry Municipi-
pality for the year
1894-95.

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READ AGAIN ORDER OF GOVERNMENT, DATED
189 , No. , MISCELLANEOUS.

BACK PAPER, No.

189

FURTHER PAPER, No.

of 189

ENCLOSURES.

CURRENT No.

STATEMENT WITH DITTO.

ORDER OF GOVERNMENT

STATEMENT WITH DITTO.

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

Dated 2nd October 1895.

To

THE

Accountant General

Madras.

SIR,

I have the honor to submit the following report on ^{the Municipal Auditor's} my recent audit of the accounts of the Rajamundry 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. 9542--4, was in agreement with that appearing in the ^{Bank} ~~Sub~~ Treasury Pass Book allowing for outstanding cheques, and for ^{for a sum of Rs. 5-1-0 credited in} ~~the~~ ^{1894-95 but not in the} ~~the~~ ^{Municipal accounts} ~~the~~ 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. 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, ~~on~~

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

No order appear to have been received on last year's report. From the Auditor's notes I gather that the state of the accounts in this Municipality continue to be most unsatisfactory. Bills entrusted to Tax collectors

in excessive numbers at one time - imperfect check over the collections of Tax Collectors, or the absence of all check - registers generally carelessly kept - no agreements taken from renters - Vouchers not passed by chairman - are among the greater irregularities reported. The reports have been had for some years past but there is little or no sign of an effort to improve.

Civ. 1502-2995
Civ. 1502-2995

S. L. E. Pritchard
Inspector of Facets

Forwarded to the Chief Secretary to Government, Local and Municipal Department, Fort St. George through the Chairman, Municipal Council, Rajamundry and the Collector of Godavari District

No. 238

Manion

Off. Accountant General

Forsthouse
Acct. Genl. Office
21 October 1895

STATEMENT I.
Revenue and Receipts of the Municipal Fund of the Town of Rajamundry.
for the official year 1894-95.

Heads of Account.	1894-95.						Revised Estimate for 189-9		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	10354	4	8	10354	4	8	12190	"	"
b. Endowments									
c. Water-tax Fund									
Total ..				10354	4	8	12190		
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	3567	8	"				3450	"	"
b. Tax on buildings (section 63) ..	9145	11	11				8000	"	"
c. Tax on lands (section 63) ..	103	12	11				100	"	"
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs and palanquins (section 77) ..	268	8	"				350	"	"
f. Tax on animals (section 77) ..	508	"	"				600	"	"
g. Tax on carts and other vehicles without springs (section 85) ..	920	"	"				1050	"	"
h. Tolls (section 91)—									
Gross receipts	4810	"	"				11810	"	"
Less Local Fund share ..									
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									
				19328	8	10			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..	160	"	"	160	"	"	100	"	"
Dramatic payments									
Carried over ..				19488	8	10	18460	"	"

Statement I—cont.

Heads of Account.	189 -9			Revised Estimate for 189 -9		
	Detail of Minor Heads.			Totals of Major Heads.		
	RS.	AS.	P.	RS.	A.	P.
Brought forward ..				19483	8	10
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
a. i. Rent of lands ..						
ii. Rent of buildings ..	15	8	6			
iii. Avenue receipts ..						
iv. Fees from Travellers' Bungalows ..	317	2	6	332	11	u
b. i. Sale-proceeds of lands ..	32	5	11			
ii. Produce of lands, gardens, &c.	223	8	3			
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c. ..	171	9	u	427	7	2
c. -Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c. ..	63	u	u	63	u	u
d. i. Fees from educational institutions ..	193	6	9			
ii. Other revenue from educational institutions ..	1	u	6	194	7	3
iii. Sale-proceeds of books in Municipal Book Depôt ..						
e. i. Sale proceeds and composition fees of medicines ..	176			176		
ii. Other Hospital receipts ..	126	9	u	126	9	u
f. i. Income from markets ..	2974	5	8			
ii. „ slaughter-houses.	686	6	4	3660	12	u
g. Other fees ..						
i. Distraint fees ..	9	u	u			
ii. License fees ..	43/3	8	u			
iii. Cart-stand fees ..	231	9	1			
iv. Fees for extracts from Birth and Death Registers 10-11-12	21	9	u	695	10	1
h. Fines under Municipal and other Acts	971	7	u	971	7	u
i. Interest on investments—						
i. General, including choultries ..						
ii. Educational ..						
iii. Medical ..	67	5	5	67	5	5
j. Premium on loans ..						
Carried over ..				26069	13	9
				26024	1	9

Statement II—cont.

Heads of Account.	189 -9			Revised Estimate for 189 -9		
	Detail of Minor Heads.			Totals of Major Heads.		
	RS.	A.	P.	RS.	A.	P.
Brought forward ..				26069	13	9
5 GRANTS AND CONTRIBUTIONS—						
a. From Government—						
i. Education—						
Normal stipends ..						
Buildings ..				120	u	u
Municipal Schools	90	u	u	90	u	u
Other purposes ..						
ii. Medical ..						
iii. Other purposes—						
Communications ..						
Water-supply ..						
Drainage ..						
Sanitation ..						
Other purposes ..	373	u	2	373	u	2
b. From Local Boards—						
i. Education ..						
ii. Medical ..	3000	u	u	3000	u	u
iii. Other purposes ..	275	u	u	3275	u	u
c. Other grants and contributions—						
i. Education ..						
ii. Medical <i>subscriptions</i> ..	50	u	u	50	u	u
iii. Other purposes ..						
6. MISCELLANEOUS—						
a. Recoveries on account of service rendered to private individuals—						
i. Private scavenging ..	2987	12	u	2987	12	u
ii. Other purposes ..						
b. Other items —						
i. Fishery rents ..						
ii. Refunds of Expenditure of previous year ..	30	15	5	30	15	5
iii. Fee for numbering carts, &c.	29	10	u	29	10	u
iv. Other items — <i>Sale of Vaccines</i> ..	23/3	4	u	235	9	8
Other items ..	26	9	u	259	13	u
Carried over ..	2	5	8	33120	4	4
				33090	15	7

Statement II—*cont.*

Heads of Account.	189 -9 .						Revised Estimate for 189 -9 .		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				33120	4	4	32310	u	u
				33090	15	7			
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	253	4	u	253	4	u			
				33344	3	7			
Total Receipts ...				33120	4	4	32310	u	u
Add opening balance ..				10354	4	8	12190	u	u
				43678	8	3			
Grand Total ..				43474	9	u	44500	u	u

* 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 $\frac{\text{the first--}}{\text{all}}$ classes.
2. Tax on buildings is levied at per cent. and tax on lands at $\frac{\text{per cent. of rent value.}}{\text{annus for every 80 square yards.}}$
3. Water tax on buildings and lands is levied at per cent.
4. Tax on vehicles and animals is levied at the maximum rates.
5. Tax on carts, &c., is levied at Rs. per cart per annum.
6. Tolls are levied at the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O.
8. The house-tax registers were last revised in the official year and the land tax registers in the
9. Total extent of land assessed is acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

Statement II.

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

Heads of Account.			1894-95.						Revised Estimate for 1894-95.		
			Detail of Minor Heads.			Totals of Major Heads.					
			RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT I—(Public Works)—											
1. NEW WORKS—											
a. Communications	..	..	2128	11	6				2270	"	"
b. Buildings	..	..	1930	8	4				2610	"	"
c. Drainage	..	..	552	14	1	+39	15	9	50	"	"
d. Water-supply	..	..	7	11	8	5883	5	3	100	"	"
e. Miscellaneous public improvements						4619	2	1			
2. REPAIRS—											
a. Communications	..	..	1158	9	3				2000	"	"
b. Buildings	..	..	1578	7	5				1900	"	"
c. Drainage—											
i. Repairs to works	..	..	228	7	4				700	"	"
ii. Establishment for flushing drains, &c.	..	..									
d. Water-supply—											
i. Repairs to works, machinery, &c.	..	..	61	10	1	1877	4	1	100	"	"
ii. Establishment	..	..	119	5	2	3141	7	3	120	"	"
iii. Contingencies	..	..									
e. Miscellaneous public improvements											
3. ESTABLISHMENT	..	..	598	10	1	598	10	1	840	"	"
4. TOOLS AND PLANT AND OTHER STORES.			85	7	6	85	7	6	100	"	"
5. CONTRIBUTIONS—											
a. To Local Boards for works	..	..									
b. To Provincial Funds for scrutiny of estimates, &c.	..	..									
c. To others for public works	..	..				8484	10	8			
Total, Grant I	..	..				8444	10	11	10790	"	"
GRANT II—(Education)—											
1. TRAINING SCHOOLS—											
a. Contributions to Local Boards	..	..									
b. Stipends to Normal students	..	..	145	2	3				220	"	"
2. MUNICIPAL SCHOOLS—											
i. On Salary System—											
a. Establishment	..	..							650	"	"
b. Contingencies	..	..							150	"	"
Carried over	..	..				145	2	3	1020	"	"

7
Statement II—cont.

Heads of Account.	189 -9 .						Revised Estimate for 189 -9 .		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				145	2	3	1020	"	"
GRANT II—(Education)—cont.									
ii On Salary-Results System—									
a. Fixed Payments	1100	13	5				850	"	"
b. Results Grants	58	2	11				400	"	"
c. Contingencioies	280	2	"	1439	2	4	330	"	"
3. SALARY GRANTS							750	11	9
4. RESULTS GRANTS	63	12	"	63	12	"	800	"	"
5. COMBINED GRANTS—									
a. Fixed payments									
b. Results Grants									
6. INSPECTION—									
a. Contributions to Local Boards ..									
b. Municipal Inspectors—									
i. Establishment	240	"	"				240	"	"
ii. Cotingencies	6	14	"	246	14	"	10	"	"
7. MISCELLANEOUS—									
a. Building, furniture, &c., grants.	13	5	4				50	"	"
b. Common gymnasium—									
i. Establishment	138	8	6				140	"	"
ii. Contingencies	2	1	3	153	15	1	10	"	"
c. Other items									
Total, Grant II ..				2048	13	8	3850	"	"
GRANT III—(Sanitation and Medical Services.)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	1705	15	10				1960	"	"
b. Medicines and Supplies ..	1785	7	2				1900	"	"
c. Diet of Patients	1570	4	6				1200	"	"
d. Sundries and Contingencies ..	1334	13	1				740	"	"
e. Contributions to Local Boards ..	858								
Carried over ..				5684	8	7	5800	"	"

8
Statement II—cont.

Heads of Account.			189 -9 .			Revised Estimate for 189 -9 .					
			Detail of Minor Heads.			Totals of Major Heads.					
			RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..						5419	8	7	5800	"	"
						5684					
GRANT III—Sanitation and Medical Services—cont.											
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—											
i. Medical College ..			176	"	"				50	"	"
ii. Sanitary Inspection ..			112	"	"				100	"	"
iii. Medical reserve staff ..			18	"	"	306	"	"	40	"	"
iv. Cutlers' Establishment ..									10	"	"
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—											
i. Medical Schools ..											
ii. Reserve staff ..											
c. OTHER CONTRIBUTIONS											
3. VACCINATION—											
a. Establishment ..			294	3	"				300	"	"
b. Contingencies ..			308	6	"	602	9	"	360	"	"
c. Contributions to Local Boards ..											
4. REGISTRATION OF BIRTHS AND DEATHS—											
a. Establishment ..			135	6	5	135	6	5	140	"	"
b. Contingencies ..									10	"	"
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—											
a i. Establishment ..			4845	1	10				5160	"	"
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..			4847	3	"						
			1545	10	2				1550	"	"
b Private scavenging—											
i. Establishment ..			2240	"	"				2250	"	"
ii. Contingencies, such as cost of scavenging carts, &c. ..			1392	10	9				1590	"	"
c. Cholera charges ..			44	"	9				200	"	"
d. Contingencies ..			64	2	7	10133	10	3	100	"	"
						16860	2	1			
Total, Grant III ..						16597	3	3	17660	"	"

Heads of Account.			189 -9 .						Revised Estimate for 189 -9 .		
			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	..	..	489	7	5	1599	11	3	490	"	"
b. Contingencies	..	..	110	10	"	1600	1	5	1300	"	"
2. i. MARKETS—											
a. Establishment	..	..	64	"	"	64	"	"	60	"	"
b. Contingencies	..	..								"	"
ii SLAUGHTER-HOUSE—											
a. Establishment	..	..	311	9	5				310	"	"
b. Contingencies	..	..	169	10	10	481	4	3	200	"	"
3. CHOULTRIES—											
a. Establishment	..	..	161	14	7	209			170	"	"
b. Contingencies	..	..	47	14	"	213	12	7	50	"	"
c. Feeding Travellers	..	..								"	"
4. TRAVELLERS' BUNGALOW—											
a. Establishment	..	..	88	8	"				100	"	"
b. Contingencies	..	..	29	11	"	118	3	"	100	"	"
5. AVENUES—											
a. Establishment	..	..								"	"
b. Contingencies	..	..								"	"
6. PUBLIC GARDEN—											
a. Establishment	..	..	263	2	7				260	"	"
b. Purchase of seeds, repair of wells, purchase of bullocks, &c.	..	..	146	12	9	409	15	4	300	"	"
7. SURVEY OF LAND											
8. FIRE— <i>Cartoland, washing system</i>											
a. Establishment	..	..							9	5	8
b. Purchase of fire-engine, buckets, repairs, &c.	..	..							20	"	"
9. OTHER CHARGES—											
i. Work done for private individuals other than private scavenging	..	..									
Carried over						2882	14	5	3360	"	"
						2888	2			"	"
									9	5	8

			189 -9 .						Revised Estimate for 189 -9 .		
Heads of Account.			Detail of Minor Heads.			Totals of Major Heads.					
			RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..						~~2888~~	~~2~~	~~0~~	3360	"	"
						2882	14	5			
GRANT IV—(Lighting and Miscellaneous Municipal purposes)—cont.											
9. OTHER CHARGES—cont.											
ii. Rewards for destruction of wild animals and snakes ..									50	"	"
iii. Printing			608	15	1				600	"	"
iv. Compensation for lands numbering cartosi ..			42	6	"	689	9	"			
v. Other items Law charges ..			38	4	"	~~651~~	~~8~~	~~1~~	40	"	"
Total Grant IV ..						3572	7	6			
						~~3539~~	~~7~~	~~1~~	4050	"	"
GRANT V—											
a. General Establishment—											
i. Office Establishment ..			1215	8	5						
ii. Inspection			~~1227~~	~~12~~	~~5~~				1250	"	"
b. Collection of Municipal Taxes—											
i. Establishment			584	14	3				570	"	"
ii. Purchase of account books, paper, money boxes, repair to out-posts, &c. ..			79	"	3				100	"	"
c. Collection of Tolls—											
i. Establishment											
ii. Contingencies			39	15	9				50	"	"
d. Office contingencies other than (b) (ii)			412	5	9						
e. Contributions for Central office and Audit establishments ..			419	1	9				300	"	"
						2451	12	8			
			180	"	"	~~2510~~	~~12~~	~~5~~	180	"	"
Total, Grant V ..						2510	12	5	2450	"	"
REPAYMENT OF DEBT—											
a. Instalments paid during the year.						2451	12	8			
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.

	189 -9 .								
Heads of Account.	Detail of Minor Heads.			Totals of Major Heads.			Revised Estimate for 189 -9 .		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
Advances recoverable—									
a. Permanent	490	"	"	490	"	"			
b. Others	540	"	"	540	"	"	50	"	"
Refunds of other than current collections .	248	9	4	248	9	4	250	"	"
Discount									
Pensions and gratuities									
Investments—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure ..	33929	8	8	34156	7	11			
Balances—	9542	"	4						
a. Municipal Fund	9545	"	4				5408	"	"
b. Endowments				9542	"	4			
c. Water-tax Fund				9545	"	4			
Grand Total ..	43474	9	"	43698	8	3	44500	"	"

NOTE TO STATEMENT II.

Position of the Municipality of

on 31st March 189 .

LIABILITIES.			ASSETS.		
	RS.	A. P.		RS.	A. P.
Balance of Loans ..	6407128		Municipal Balance..	9542	" 4
Deposits to be adjusted ..	2755151		Cash ..	9545	" 4
Other Liabilities (in detail) ..			Securities ..	"	" "
			Deposit Balance ..	2142	1 7
			Cash ..	2099	9 4
			Securities ..	656	5 9
			Sinking Fund of loans ..	4265	11 1
			Funded Capital of endowed institutions, Hospitals, &c. ..	1500	" "
				4984	14 7
			Total ..	17285	13 "
			Value of Premises, &c. ..	29720	" "
			Do. of Tools and plant ..	23200	" "
			Do. of Live stock ..	85	6 6
			Do. of Furniture ..	2658	11 3
			Arrears of taxes, &c. ..	2908	5 1
			Other assets (in detail) ..	82	4 "
			Total ..	35372	7 10
				26026	5 9
			Claims—		
			Advances Recoverable—		
			Permanent advance ..	110	" "
			Advances for works, &c. ..	540	" "
				491	4 "
			Total ..	540	" "
				601	4 "
			Grand Total ..	53423	8 10
				43852	3 9

Total ...

6407128
2755151

Abstract of Deposits Account for the year 189-9 .

Abstract of Deposits Account for the year 189-9 .

Abstract of Deposits Account for the year 189-9 .

Abstract of Deposits Account for the year 189-9 .

Statement IV-A.—Municipality of Rajamundry

Statement IV-A.—Municipality of Rajamundry

Statement IV-A.—Municipality of Rajamundry

Statement IV-B.—Municipality of Rajamundry

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
1. Tax on arts, &c. ..	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
2. " on buildings ..	16 ..	685 8 ..	701 8 ..	460 8 ..		212 ..	29 ..	1892-1893
3. " on lands ..	38 ..	679 69 ..	718 56 ..	610 62 ..		96 78 ..	11 78 ..	1892-1893
4. Water-tax on buildings and lands ..	" ..	97 38 ..	97 38 ..	28 57 ..		68 14 1 ..	" ..	" ..
5. Tolls ..	" ..	" ..	" ..	" ..	" ..	" ..	" ..	" ..
6. Market rents ..	612 15 ..	300 ..	912 15 ..	497 11 ..		160 11 ..	253 12 ..	" ..
7. Slaughter-house fees ..	" ..	50 ..	50 ..	48 14 4 ..	1 18 ..	" ..	" ..	" ..
8. Rent of cart-stands ..	" ..	118 3 1 ..	118 3 1 ..	" ..	" ..	" ..	118 3 1 ..	" ..
9 Private scavenging fees <i>Latrines</i>	" ..	25 8 ..	25 8 ..	22 2 ..		3 6 ..	" ..	" ..
10. " <i>Leesopools</i>	9 ..	9 ..	18 ..	18 ..	" ..	" ..	" ..	" ..
11. Tax on animals ..	1 8 ..	" ..	1 8 ..	" ..	" ..	" ..	1 8 ..	" ..
12.								
13.								
14.								
Total.	676 139 1846	105 252382	1685 6 ..	1 18 5200 1210			415 149 226 38	

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

(1) Total amount outstanding at the beginning of the year	..	..	..	364	8	u
(2) Amount advanced during the year	..	..	..	554	6	u
				540	0	u
				918	14	u
			Total ..	904	8	u
(3) Amount adjusted during the year—						
(a) On account of advances made during the year	..	..	..	64	6	u
(b) Do. previous years	..	..	..	253	4	u
				601	4	u
			Total amount outstanding at the end of the year *	904	8	u
				918	14	u
			Total ..	904	8	u

• *Details of Balance.*

Permanent Advances.

Manager, Municipal Office — 20 —

District Surgeon ————— 3000

—20— for Vaccination Contingencies 25—00

92-93. Sanitary Inspectors - 10 00

92-93. Overseer 2500

Other advances.

93-94. Proces. fus. ————— 1-4-0

94-95. to a Councillor for
Constructing the portion
of a house affected by the
widening of a street—

94-95. Was Councillor for
repairing a road —————

STATEMENT VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	DIFFERENCE.		REMARKS.
			More or less.		
Receipts.					
1) 2. a. Tax on Arts.	3567 8 0	3564 8 "	- 3 "	"	This amount which was remitted by the Council on appeal was wrongly credited to Municipal Fund. The amount was therefore transferred to Deposits pending payment to the party. The necessary alterations were made in the Demand Collection, Balance Laurent under Columns 3, 4 & 5-
2) 4. c. Sale proceeds and Composition fees of medicines	126 9 "	176 9 "	+ 50 "	"	Being Composition fees was erroneously classified against 5. c. ii Medical Subscriptions instead of this head.
3) 4. h. office fines	1 4 "	" "	- 1 4 "	"	(a) Rupee 1 being fine imposed upon the manager was wrongly shown as fine instead of being eliminated from both sides of the account. The elimination was made under Grant V Office Establishment (b) 0-4-0 ton ton charges debited to Grant V Office Contingencies and recovered from the Shop as fine was also eliminated from both sides of the account.

STATEMENT VI—cont.

Statement of Differences—cont.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	DIFFERENCE.		REMARKS.
			More or less.		
(4) 5. c. other grants and Contributions					} vide remarks against item 2. supra.
ii Medical Subscriptions	50 "	" "	- 50 "		
bb. other items					
5) ii Refund of expenditure of previous year	30 15 5	30 2 "	- 135 "		Refund of expenditure of current year was erroneously shown here instead of being eliminated from both sides of the account. The amount was deducted from grant IV 6 a Establishment.
(6) 6-6 IV other items	26 9 "	2 5 8	- 24 3 4		(a) Rs 2-1-2 undisbursed pay of Conservancy establishment was eliminated from both sides of the account. (b) 0-6-2 undisbursed salary of lighting Establishment was eliminated from both sides of the account. (c) Rs 4-0-0 undisbursed salary of the Chowkry Establishment was eliminated from both sides of the account. (d) Rs 11-4-0 undisbursed salary of the office Establishment was expunged from both sides of the account. (e) Rs 6-8-0 being cost of service books charged to office contingencies and recovered subsequently from Sub-ordinates concerned was expunged from both sides of the account.

STATEMENT VI—cont.

Statement of Differences—cont.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	DIFFERENCE.		REMARKS.
			More or less.		
7. Advances Recovered " Others.	" " "	253 4 "	+253 4 "		a Rs. 25-00 being the amount of advance made to the District Surgeon for surgical instruments in previous years and adjusted in 94-95 was omitted to be adjusted in the accounts. The amount was credited therefore to "Advances Recovered" and debited to Medicines and Supplies under Grant III b) Rs 38-4-0 being irrecoverable process fees written off by the Council in 94-95 was omitted to be adjusted in the accounts. The amount was therefore credited to "Advances Recovered" and debited to Grant IV. Other charges "Law charges"
8. Expenditure - Grant I. New Works.	1930	84 3234 11 3	+1304 2 "		The following works which ought to be credited to New Works were erroneously debited to Repairs. Buildings Retiling and New bamboo work for the Vegetable market } 317-2-4 Asphalting Market floor - 31-6-6 Adding new zinc sheets } renovating and replastering } 754-10-3 Museum Building - } Newly Cementing } Cholera shed - 57-14-4
b. Buildings					

STATEMENT VI—cont..

Statement of Differences—cont.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	DIFFERENCE.		REMARKS.
			More or less.		
					Rethatching a latrine. . . 16-14-0
					Rethatching Duskel shed } near Jampet ————— } 42-12-2
					Constructing a latrine } in mud ————— } 30-4-2
					Constructing a new mud } wall for female latrine } -13-3-5
					1264-3-2
					(b) Add Rs 39-15-9 being Construction of Tole Shed was wrongly debited to Tole Contingencies under Grant II instead of to New Works Buildings ————— 39-15-9 1304-2-11
9) 2. Repairs b. Buildings Grant III	1573 75	309 43	-1264	32	Vide remarks against item 8 (a) Supra.
(10) 1-6 Medicines & Supplies	1570 72	1785 72	+215	"	Vide remarks against item 7 (a) above.
(11) d. Sundries & Contingencies	808 131	858 131	+50	"	Being the amount advanced to the District Surgeon for purchasing Cots and adjusted in 94-95 was wrongly shown under "Advances Recoverable" instead of eliminating and debiting it to "Hospital Contingencies"
2) 5. a. i Establishment Grant IV.	484 73	484 51	-2	12	Vide remarks against item 6 (a) above
3) 1. a. Establishment	489 75	489 13	-	62	Vide remarks against item 6 (a) above
4) 3. a. Establishment	165 147	161 147	-4	"	Vide remarks against item 6 (a) above
5) b. a. Establishment	264 "	263 27	-13	5	do ————— (5) above
6) 9. v. Law charges.	" "	38 4	+38	4	Vide remarks against item 7 (b) above

STATEMENT VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	DIFFERENCE.		REMARKS.
			More or less.		
17) Grant Va office established -mult	1227 12 5	1215 8 5	-	12 4 0	(a) For Rs 11-4-0 Vide remarks against item 6(d) above (b) For Rupee 1, Vide remarks against item 3(a) above
18) C ii Contingencies	39 15 9	" " "	-	39 15 9	Vide remarks against item (8) b above.
19) d Office Contingencies	419 1 9	412 5 9	-	6 12 "	a) For annas 4 Vide remarks against item 3(b) above b) For Rs 6-8-0 Vide remarks against item 6(e) above
20) Advances Recoverable Note to Statement II Assets	540 0 0	490 " "	-	50 " "	Vide remarks against item 11
21) Value of premises	23200 "	29720 "	+	6520 "	Rectification of error by the inclusion of figures appearing under New Works Buildings in the annual statements of 92-93 to 94-95
22) Value of tools & plant	85 6 6	85 7 6	+	" 1 "	Rectification of error.
23) Arrears of taxes	" "	2908 5 1	+	2908 5 1	Exhibition or inclusion of the omission.
24) other assets	82 4 "	" " "	-	82 4 "	This figure was ignorantly posted from the audited statement of 93-94. Hence the rectification of error.
Claims. Advances Recoverable					
25) Permanent advances	" " "	110 " "	+	110 " "	Inclusion of the figure wrongly omitted & entered.

STATEMENT VI—cont.

Statement of Differences—cont.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	DIFFERENCE.		REMARKS.
				More or less.	
26) Advances for works &c	540 " "	491 4 "	-48 12 "		For minus Rs 50 vide remarks against items 11 & 20 above plus 1-4-0 being process fees wrongly omitted to be included.
<u>Deposits.</u>					
opening balance	1835 3 1	+5320 1 8	+3487 14 7		Being the amount of Subscriptions and donations &c standing to the credit of the Dispensary up to the close of 93-94 in the Post Office Savings Bank and shown under "Funded Capital of Endowed Institution" was transferred to Deposit since the amount and the interest accrued thereon every year should be shown in the Deposit Account. As it stood it was outside the accounts.
Renters.	" " "	2215 8 "	+2215 8 "		Rectification of erroneous classification as distinguished from "Contractors"
Contractors.	2440 8 "	229 9 "	-2210 15 "		For minus Rs 2215-8-11 vide remarks against the preceding item plus Rs 4-9-0 being the interest on Contractors Security lodged in the Savings Bank was omitted & included in the account.
Municipal Servants.	" " "	36 " "	+36 " "		Inclusion of the interest on Municipal Servants Securities in the Savings Bank which was omitted & shown in the account.

20

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

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

LOCAL FUND (1895) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,

Madras,

To

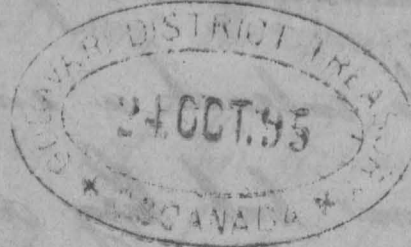
THE CHIEF SECRETARY TO GOVERNMENT,

LOCAL AND MUNICIPAL DEPARTMENT,

FORT ST. GEORGE, THROUGH THE

CHAIRMAN, MUNICIPAL COUNCIL,

Rajahmundry AND THE COLLECTOR OF
Godavari



No. 240
338

Dated

21 } October 1895

Received

No.

Subject.

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

5-11-95
Ints.
with the
auditor
5/11/95
2/11/95

Dis on C. to 1502 of 95
date 1.11.95 per 1.11.95

Forwarded through
the Chairman
Municipal
Council, Rajah-
mundry
Rajahmundry

ad. of Collector
24/10
24/10

24/10

24/10

No. _____

MUNICIPAL OFFICE

RAJAHMUNDRY.

DATE _____

Extract from the Proceedings of the Municipal Council,
Rajahmundry dated 13-4-96.

22.62. READ. Audit notes and the audit report.

It has been the practice for several years to entrust bills in large numbers at a time to each Bill-collector. Attempts were made more than once to entrust a smaller number of bills at a time but they did not succeed, collections having completely fallen. This attempt has been again made, and the collections have again fallen, but the system will however be continued. There has been a check over the collections of the Tax-collectors, and the remarks of the Auditor are perhaps due to dates of collection not being noted on counterfoils in a few cases, which was due to that particular form not containing any column for it. Registers have been kept as usual, no defects having been

pointed out until the last audit. Since then, the remarks of the auditor are being attended to. Some agreements have been taken, but in no case has there been a loss owing to agreements not being taken. In all cases agreements will hereafter be obtained. Vouchers are passed by the Chairman but in the case of the establishment pay for march 1894 the vouchers do not contain the initials of the Chairman, though the cheque was passed by him, and the auditor therefore considered that the vouchers were not passed by the Chairman. A reference to the audit notes and the replies thereto show that efforts have been made to improve the state of accounts.

(Signed) K. Jala Durgaprasadarayado
Chairman

(True Extract) K. Jala Durgaprasadarayado
Chairman

MUNICIPAL OFFICE, RAJAHMUNDRY

No 462

DATED, 22nd April 1896.
Recd. 2nd May 96.

From

M.R. K. Jala Durgaprasadarayado garudh.
The Chairman, Municipal Council,

Rajahmundry.

To

The Chief Secretary to Government

Local & Municipal Department

MADRAS.

Through the Sub-Collector Godavary.

Sir,

In forwarding herewith the endorsement No. L.F.D. dated 21.10.95 and the accompanying statements, from the officiating Accountant General with a copy of the Council's resolution thereon, I have the honor to state as follows.

2. It has been the practice for several years to entrust bills in large numbers at a time to each Bill-collector, and attempts were made more than once to entrust a smaller number of bills at a time, but they did not succeed, collections having fallen. This attempt has

has been again made, and the collections have again fallen, but the system will however be continued.

3. There has been a check over the collections of the Bill Collectors and the remarks of the Auditor are perhaps due to, ~~the~~ dates of collections not being noted on Counterfoils in a few cases, which was due to the particular form not containing any column for it.

Registers have been kept as usual, no defects having been pointed out until the last audit. Since then, the remarks of the auditor are being attended to. There has been a difference of opinion about classifying certain works. The auditor considers that patching or rethatching roofs, cementing floors and the like are new works, whereas I think they fall under repairs vide G.O. No. 644 M. dated

4-4-1892.

5 Some agreements have been taken
but in no case has there been a loss
owing to agreements not being taken.
In all cases agreements will hereafter
be obtained.

6. Vouchers are passed by the Chairman but in the case of establishment pay for March 1894 the vouchers do not contain the initials of the Chairman though the cheque was passed by him and the auditor therefore considered that the vouchers were not passed by the Chairman.

7. A reference to the audit notes and the replies thereto, shows that efforts have been made to improve the state of accounts.

I have the honor to be,

Sir,

Yours most obedient Servant.
A. Saladungaprasad

Chairman.



29/4

NR

Rajahmundry Municipality
189. 13487

From The Chairman
Municipal Council
Rajahmundry.
To The Chief Secretary to Government
Local & Municipal Department
MADRAS.

Through the Sub-Collector Godavary.
Dated 22-4-96.
Despatched 2-5-96.
Received 5 MAY 96

No. 462. Enclosures. 2

SUBJECT.

Forwarding the Resolution of
the Council on Audit notes
and Audit Report. forwarded

N
use order No. 824
13-5-96
Recorded.

2. It is to be regretted that there
has been no improvement in the
state of the municipal accounts, which
is characterized by the Inspector of Local
Fund Accounts, as most unsatisfactory.
The Government however trusts that
the next audit will show better results.

3. The delay of more than five months
in submitting this report should have
been explained.

4. With reference to para. 4 of the
Chairman's letter, it is observed that the
works therein specified, should be classed
under "Repairs" and not ^{under} "New works".

10/5/96
11-5-96

NR
9.5.96

To The Chairman, m.c. Rajahmundry
" Accountant General
12/5/96

/with order

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.

N.B.--
A = Copy in full.
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Q = Copy heading only.