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

[L. & M. 3,000-8-8-96.]

Local & Munl. (1896) Department.

MISCELLANEOUS.

G.O., No. 967 M

DATED 8th June 1896

[Despatch Abstract.]

Accounts.

Recording report on the audit of the --- of the Cocanada Municipality for 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.

C No. 487 of 1896 Enq 6/4

Ch. No. 1549 of 96

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

Dated 11th March 1896.

To

THE Inspector of Local Fund Accounts,

Madras

SIR,

I have the honor to submit the following report on my recent audit of the accounts of the Cocanada 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. 3448-1-1, was in agreement with that appearing in the Bank / ~~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 Statement submitted by the Municipality with their Annual Report to Government ~~or~~

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

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

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 Government.~~

I have &c.,

(Signed) Toko. Venkatapati Naidu

Assistant Inspector of Local Fund Accounts

Forwarded to the Accountant-General.

(Signed) J. L. Pinto.

For Inspector of Local Fund Accounts.

C. No 407 Dtd 4/4
Encl

No L-FD
611.

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

Fort Saint George
Accountant-General's office
30th March 1896

J. Illegible

Offg Accountant-General

STATEMENT I.

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

Heads of Account.	1894-95. Detail of Minor heads.			1894-95. Totals of Major heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	1260	12	4	1260	12	4	1260	-	-
b. Endowments									
c. Water-tax Fund									
Total ..				1260	12	4	1260	-	-
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	5683	3	6				5500	-	-
b. Tax on buildings (section 63) ..	15841	3	9				15000	-	-
c. Tax on lands (section 63) ..	270	6	6				250	-	-
d. Water-tax on buildings and lands (section 75)	-	-	-				-	-	-
e. Tax on vehicles with springs and palanquins (section 77) ..	771	-	-				800	-	-
f. Tax on animals (section 77) ..	1211	-	-				1200	-	-
g. Tax on carts and other vehicles without springs (section 85) ..	1646	-	-				1560	-	-
h. Tolls (section 91)—									
Gross receipts	6460	6	-				6000	-	-
Less Local Fund share ..									
i. Penalties on account of—									
i. Tax on arts									
ii. Tax on buildings ..									
iii. Tax on lands									
iv. Water-tax on buildings and lands									
v. Tax on vehicles, &c. ..									
vi. Tax on animals ..									
vii. Tax on carts, &c. ..									
viii. Evasion of tolls				31883	3	9			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..	130	-	-	130					
Carried over ..				31883	3	9	30310	-	-

STATEMENT I—*cont.*

Heads of Account.	1894-95. Detail of Minor heads.			1894-95. Totals of Major heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				31,883	2	9	30310	-	-
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	137	1	-				100	-	-
ii. Rent of buildings ..	-	-	-						
iii. Avenue receipts ..	49	9	3				50	-	-
iv. Fees from Travellers' Bungalows									
b. i. Sale-proceeds of lands ..									
ii. Produce of lands, gardens, &c.									
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	64 / 191	14 / 11	-				140	-	-
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	1	14	-				-	-	-
d. i. Fees from educational institutions	361	11	6				300	-	-
ii. Other revenue from educational institutions ..									
iii Sale-proceeds of books in Municipal Book Depôt ..									
e. i. Sale-proceeds and composition fees of medicines ..	516	5 / 7	6				570	-	-
ii. Other Hospital receipts ..	5	12	-				30	-	-
iii. Vaccination fees. ..	58	12	-				60	-	-
f. i. Income from markets ..	3365	5	- *				3360	-	-
ii. „ slaughter-houses.	150	1	8 *				150	-	-
g. Other fees									
i. Distraint fees	32	33 / 12	-				30	-	-
ii License fees	1630	1500 / 8	-				1500	-	-
iii. Cart-stand fees	971	3 / 14	-				800	-	-
iv. Fees from extracts from Birth and Death Registers .. (Other fees)	7	8	-				10	-	-
h. Fines under Municipal and other Acts	977	1041 / 1	-				1100	-	-
i. Interest on investments—									
i. General, including choultries									
ii. Educational									
iii. Medical									
j. Premium on loans				8457	5 / 4	11			
				196	1	8			
Carried over ..				40,340	8	8	38510	-	-

* Includes penal interest.

Statement I—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				40340 / 196	8 / 1	8 / 8	38510	-	-
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..	47	12	10				70	-	-
Buildings	-	-	-				-	-	-
Municipal Schools ..	14	9	10				20	-	-
Other purposes ..	-	-	-				-	-	-
ii. Medical	600	-	-				600	-	-
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes (Land Rent 101-4-0; damages to road 400-0-0; water supply 100-0-0)	601	4	-				600	-	-
b. From Local Boards—									
i. Education	-	-	-				-	-	-
ii. Medical	1,600	-	-				1,600	-	-
iii. Other purposes									
c. Other grants and contributions—									
i. Education									
ii. Medical									
iii. Other purposes				2863	10	8	30	-	-
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	913	6	-				700	-	-
ii. Other purposes	-	-	-				-	-	-
b. Other items—									
i. Fishery rents	27	10	6				30	-	-
ii. Refunds of Expenditure of previous year	4	4	-				-	-	-
iii. Fee for numbering carts, &c.	8	-	-				10	-	-
iv. Other items	65 / 119	7 / 2	- / 9	1018 / 132	11 / 3	6 / 7	10	-	-
Carried over ..				44222	14	10	42180	-	-

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 ..				~~44,222~~ 44,132	~~14~~ 3	~~7~~ 7	42,180	-	-
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	~~987~~ 5	~~8~~ 12	~~3~~ 3	~~987~~ 5	~~8~~ 12	~~3~~ 3	1,330	-	-
Total Receipts ..				~~45,210~~ 45,117	~~7~~ 15	~~4~~ 10	43510	-	-
Add opening balance..				1260	12	4	1260	-	-
Grand Total ..				~~46,478~~ 46,377	~~3~~ 13	~~5~~ 3	44770	-	-

* 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 levied at 7½ per cent. and tax on lands at annas 7½ per cent. of rent value on lands fetching rent 4 for every 80 square yards on lands in the occupation of owners.
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. 27th May 1896 No. 489 Rev.
8. The house-tax registers were last revised in the official year 89-90 and the land tax registers in the official year 92-93.
9. Total extent of land assessed is ~~000~~ 1048·41 acres.
10. The mode of estimating the annual rental of houses and lands is as follows:— When the houses and lands are let out on rent the tax at 7 per cent of the rent so derived is charged. When the houses and lands are occupied by the owners themselves the annual rental value is estimated regard being had to the locality and other convenience which the houses and lands possess and a similar rate (at 7½ per cent.) of tax is charged on the estimated rents.

Statement II.

Expenditure from the Municipal Fund of the Town of Cocanada 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	118	5	2				120	-	-
b. Buildings	574	~	10				510	-	-
c. Drainage	-	-	-				-	-	-
d. Water-supply	254	11	4				290	-	-
e. Miscellaneous public improvements				947	1	4			
2. REPAIRS—									
a. Communications	4462	8	7				4290	-	-
b. Buildings	659	4	9				830	-	-
c. Drainage—									
i. Repairs to works ..	424	0	11				400	-	-
ii. Establishment for flushing drains, &c.	-	-	-				-	-	-
d. Water-supply—									
i. Repairs to works, machinery, &c., ...	757	7	2				700	-	-
ii. Establishment	537	15	9				540	-	-
iii. Contingencies	-	-	-				-	-	-
e Miscellaneous public improvements	-	-	-	6841	5	2	-	-	-
3. ESTABLISHMENT	359	2	10	359	2	10	360	-	-
4. TOOLS AND PLANT AND OTHER STORES	28	7	4	28	7	4	50	-	-
5. CONTRIBUTIONS—									
a. To Local Boards for works ..	2000	-	-	2000	-	-	2000	-	-
b. To Provincial Funds for scrutiny of estimates, &c.									
c. To others for public works ..									
Total, Grant I ..				10176	-	4	10090	-	-
GRANT II—(*Education*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards..									
b. Stipends to Normal students ..	91	3	8	91	3	8	110	-	-
2. MUNICIPAL SCHOOLS—									
i. ON SALARY SYSTEM—									
a. Establishment									
b. Contingencies									
Carried over ..				91	3	8	110	-	-

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				91	3	8	110	-	-
GRANT II—(*Education*)—cont.									
ii. On salary Results System—									
a. Fixed Payments	1824	12	-				1820	-	-
b. Results Grants	235	8	11				300	-	-
c. Contingencies	457	8	3	2517	13	2	500	-	-
3. Salary Grants	418	11	5	418	11	5	450	-	-
4. Results Grants	282	-	-	282	-	-	450	-	-
5. Combined Grants—									
a. Fixed payments	-	-	-				-	-	-
b. Results Grants	-	-	-				-	-	-
6. Inspecton—									
a Contributions to Local Boards..									
b. Municipal Inspectors—									
i. Establishment	300	-	-				300	-	-
ii. Contingencies	27	12	-	327	12	0	10	-	-
7. Miscellaneous—									
a Building, furniture, &c., grants.									
b. Common gymnasium—									
i. Establishment									
ii Contingencies									
c. Other items									
Total, Grant II ..				3637	8	3	3940	-	-
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	2880	1	4				2890	-	-
b. Medicines and Supplies ..	3351	5	1				3300	-	-
c. Diet of Patients	1278	11	6				1200	-	-
d. Sundries and Contingencies ..	740	15	8				600	-	-
e. Contributions to Local Boards..	"	"	"				-	-	-
Carried over ..				8251	1	7	7990	-	-

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				8257	1	7	7990	-	-
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a*. Contributions to Provincial Funds for—									
i. Medical College ..	220	-	-				90	-	-
ii. Sanitary Inspection ..	140	-	-				150	-	-
iii. Medical reserve staff ..	23	-	-				40	-	-
iv. Cutlers' Establishment ..	-	-	-	383	-	-	10	-	-
b. Contributions to Local Boards, &c, for—									
i. Medical Schools ..									
ii. Reserve staff									
c. Other Contributions ..									
3. Vaccination—									
a. Establishment	320	4	2				330	-	-
b. Contingencies	~~439~~ 377	~~10~~ 8	~~10~~ 4				420	-	-
c Contributions to Local Boards ..				~~759~~ 697	~~15~~ 12	~~6~~ 6			
4. Registration of Births and Deaths—									
a. Establishment	288	-	-				290	-	-
b. Contingencies	8	6	10	296	6	10	20	-	-
5. Conservancy, Road cleaning and Road watering—									
a i. Establishment	~~5990~~ 6020	~~14~~ 14	~~10~~ 10				6170	-	-
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2073 58	7 10	0 9				1980	-	-
b. Private scavenging—									
i. Establishment	771	5	6				790	-	-
ii. Contingencies, such as cost of scavenging carts, &c. ..	-	-	-				-	-	-
c. Cholera charges	168	11	3				170	-	-
d. Contingencies	~~334~~ 3	~~15~~ 11	~~6~~ 4	~~9339~~ 9339	~~6~~ 5	~~1~~ 10	330	-	-
Total, Grant III ..				~~19029~~ 18981	~~13~~ 10	~~6~~ 9	18780	-	-

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	520	1	0				520	-	-
b. Contingencies	1359 1400	10 8	1 4	1879 1920	11 9	1 4	1500	-	-
2. i. MARKETS—									
a. Establishment	-	-	-				100	-	-
b. Contingencies	18	4	-	18	4	-	-	-	-
ii SLAUGHTER-HOUSE—									
a. Establishment	96	-	-				100	-	-
b. Contingencies				96	-	-			
3. CHOULTRIES—									
a. Establishment									
b. Contingencies	114	6	8				120	-	-
c. Feeding Travellers	300	-	-	300 414	5	8	300	-	-
4. TRAVELLERS' BUNGALOW—									
a. Establishment									
b. Contingencies									
5. AVENUES—									
a. Establishment									
b. Contingencies									
6. PUBLIC GARDEN—									
a. Establishment									
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..									
7. SURVEY OF LAND									
8. FIRE—									
a Establishment									
b. Purchase of fire-engine, buckets, repairs, &c.	20	4	-	20	4	-	40	-	-
9. OTHER CHARGES—									
i. Work done for private individuals other than private scavenging									
Carried over ..				2469 2314	6 3	9 1	2680	-	-

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				2469 2314	6 3	9 1	2680	-	-
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. OTHER CHARGES—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..	93	-	-				60	-	-
iii. Printing	649	-	9				650	-	-
iv. Compensation for lands ..	218 230	14 2	2	1315	12	6	350	-	-
v. Other items	120	8	4	1212	10	11	120	-	-
vi. Other items cont Standard establishment	120	5	8				120	-	-
vii. Clock tower establishment	114								
viii. Hot weather charges									
Total, Grant IV ..				3682 3729	1 15	8 7	3980	-	-
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	1844	13	10				1850	-	-
ii. Inspection	1677 1715	8 1	9	3559	15	7	2070	-	-
b. Collection of Municipal Taxes—									
i. Establishment	379	3	4				390	-	-
ii. Purchase of account books, paper, money boxes, repair to out-posts, &c.	433 421	5 1	1 -	812 800	8 4	5 4	400	-	-
c. Collection of Tolls—									
i. Establishment	929	5	10				1050	-	-
ii. Contingencies	52	3 7	10	981	13	8	100	-	-
d Office contingencies other than (*b*) (ii)	762 773	3 4	2 10	762 773	3 4	2 10	700	-	-
e. Contributions for Central office and Audit establishments ..	220	-	-	220	-	-	220	-	-
Total, Grant V ..				6335 6379	6 10	5 3	6780	-	-
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.	Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1894-95. Rs.	A.	P.
Brought forward ..									
Advances recoverable—									
a. Permanent..	10	-	-						
b. Others	58 / 74	8 / 14	3 / 6	68 / 74	8 / 14	3 / 6			
Refunds of other than current collections.	127 / 97	5 / 9	8 / 8	127 / 97	5 / 9	8 / 8	100	-	-
Discount									
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure ..				42930 / 43033	11 / 6	1 / 4	43670	-	-
Balances—									
a. Municipal Fund	48 / 3437	1 / 13	1 / 1				1100	-	-
b. Endowments	-	-	-				-	-	-
c. Water-tax Fund	-	-	-	48 / 3437	1 / 13	1 / 1	-	-	-
Grand Total ..				46471 / 46378	3 / 12	5 / 2	44770	-	-

Note to Statement II.

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

Liabilities.

	Rs.	A.	P.
Balance of Loans	-	-	-
Deposits to be adjusted ..	1631 / 741	7 / 11	6 / 6
Other Liabilities (in detail) ..			
Contribution on a/c of cutlery establishment 9-0-0			
Salary of Tolls Establishment. 3-6-2			
Salary-Results grants 49-9-6			
Do - Do. Contingencies 30-12-0			
Fish market rent for 3 years at Rs. 75 each 225-0-0			
	317	11	8
Total ..	1059 / 1949	7 / 3	2 / 2

Assets.

		Rs.	A.	P.
Municipal Balance..	Cash	48 / 3437	1 / 13	1 / 1
	Securities ..	-	-	-
Deposit Balance ..	Cash	531 / 641	6 / 10	6 / 6
	Securities (Savings Bank / Landed property)	200 / 900	1 / -	0 / -
Sinking Fund of loans				
Funded Capital of endowed institutions, Hospitals, &c.				
Total ..		5079 / 4179	8 / 8	7 / 7
Value of Premises, &c.		61800	-	-
Do. of Tools and plant		2078	6	5
Do. of Live stock		-	-	-
Do. of Furniture		1222	-	-
Do. of iron dust bins		1000	-	-
Arrears of taxes, &c.		2667 / 67	6 / -	- / -
Other assets (in detail)		398	11	11
Magisterial fines .. 366-10-10				
Private Contributions 26-11-9				
School Grants 5-6-2				
Total ..		69156 / 66234	8 / 8	4 / 10
Claims—				
Advances Recoverable—				
Permanent advance		10	-	-
Advances for works, &c. ..		423 / 408	8 / 13	2 / 11
Total ..		423 / 418	8 / 13	2 / 11
Grand Total ..		73599 / 74664	9 / 8	1 / 10

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

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	1271	14	0	1. Credited to Municipal Funds	886	11	9
1 Deposits by Appellants	337	11	-	2. Returned to Appellants	205	4	0
2. Do. by Renters	222	4	3	3. Do. to Renters	17	1	7
3. Do. by Contractors	180	-	-	4. Do. to Contractors	220	-	-
4. Do. as Security by Municipal Servants	77	11	-	5. Do. to Municipal Servants	17	-	-
5. Deposited for the execution of work for which Private Parties are liable ..	25	12	-	6. Do. to Parties	-	-	-
6. Other Deposits under the Act or bye-laws	77	3	4	7. Paid to Claimants	34	10	-
Total Receipts ..	1755	5	4	Total ..	1360	11	10
				Balance ..	394	13	6
Grand Total ..	3027	3	4	Grand Total ..	3027	3	4

Details of Balance.

	No. of items.	Year.	No. of items.	Year.	No. of items.	Year.	No. of items.	Year. 91-92	No. of items.	Year. 92-93	No. of items.	Year. 93-94	No. of items.	Year. 94-95	Total. No. of items.	Total. Rs.	Total. A.	Total. P.	Remarks.
		Rs. A. P		Rs. A P.		Rs. A. P.		Rs. A. P.		Rs. A P		Rs A. P.		Rs. A P.					
Appellants' Deposits ..									1	3 12 -	1	4 8 -	23	75 5 0	25	83 9 -			
Renters do. ..													5	155 2 8	5	155 2 8			
Contractors' do. ..											1	50 - -	4	180 - -	5	230 - -			
Municipal Servants' do. ..							1	200 - -		1 -			3	900 - -	4	1100 1 -			
Deposits for Work ..																			
Miscellaneous Deposits, viz.																			
Total ..							1	200 - -		3 13 -	2	54 8 -	45	1373 2 6	40	1631 7 6			

Statement IV-A.—*Municipality of* Cocanada 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.	8608 8 -	1611 8 -	6997 - -	5285 8 -	- - -	612 8 -	1099 - -
2. „ on buildings	15329 6 -	70 14 -	15258 8 -	14645 7 3	- - -	99 5 6	513 11 3
3. „ on lands	485 12 -	- - -	485 12 -	234 9 -	- - -	- 3 -	257 - -
4. Water-tax on buildings and lands ..	- - -	- - -	- - -	- - -	- - -	- - -	- - -
5. Tolls (gross receipts)	6460 6 -	- - -	6460 6 -	6460 6 -	- - -	- - -	- - -
6 Market rents	3360 - -	- - -	3360 - -	3360 - -	- - -	- - -	- - -
7. Slaughter-house fees	150 - -	- - -	150 - -	150 - -	- - -	- - -	- - -
8. Rent of cart-stands	971 14 -	- - -	971 14 -	971 14 -	- - -	- - -	- - -
9. Private scavenging fees	924 14 -	- - -	924 14 -	912 10 -	- - -	6 - -	6 4 -
10. Land Rent	87 11 -	- - -	87 11 -	83 1 -	- - -	- - -	4 10 -
11.							
12.							
13.							
14.							
Total	36378 9 7 -	1682 4 4 -	34696 5 5 -	32103 19 3 7 3	- - -	718 - 6	1874 2 11 3

Statement IV-B.—*Municipality of* Coconada—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.		
1. Tax on arts, &c.	121	- -	750	8 -	871	8 -	397	11 6	-	- -	160	- -	313	12 6		
2. „ on buildings	457	8 -	1391	3 9	1848	11 9	1195	12 6	25	11 -	171	8 -	242	4 6		
3. „ on lands	11	6 -	50	1 6	61	7 6	35	13 6	2	8 -	-	- -	8	2 -		
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	-	- -	3	12 -	3	12 -	-	- -	-	- -	3	- -	-	- -		
10. Pucka Rent	3	- -	21	9 -	24	9 -	18	3 -	-	- -	-	- -	3	6 -		
11.																
12.																
13.																
14.																
Total	592	14 -	2217	2 3	2810	3	1648	4 6	28	11 -	350	4 -	782	12 9		

(a) 0-8-0 (b) 12-1-6 (c) 0-12-0

(a) 1-8-0 (b) 15-4-0 (c) 2-6-0

(a) 6-4-0 (b) 22-3-0 (c) 2-6-0

(a) 23-4-0 (b) 27-1-9 (c) 2-6-0

(a) 23-4-0 (b) 27-1-9 (c) 2-6-0

'90-'91
'91-'92
'92-'93
'93-'94
'93-'94
'90-'91

794 4 9

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

	Rs.	A.	P.
(1) Total amount outstanding at the beginning of the year	1336	1	11
(2) Amount advanced during the year	875	10	3
Total ..	2211	12	2
(2) Amount adjusted during the year—			
(*a*) On account of advances made during the year	807	2	-
(*b*) Do. previous years	985	12	3
Total amount outstanding at the end of the year* ..	418	13	11
Total ..	2211	12	2

* *Details of Balance.*

	Other advances.	Permanent advance.
'92-'93. Registration fee	0-5-0	
Educational charges recoverable from Provincial funds ..	220-4-8	
'93-'94 —Do.—	116-12-0	
Process fees	12-4-0	
Law Charges	0-12-0	
	350-5-8	
'94-'95 Civil Surgeon	0-0-0	10-0-0
T. Ammanna ~~for contracting~~ through Chairman for Constructing a Dust Cart.	20-0-0	
Salary &c. paid to the present Chairman excess ..	37-9-9	
Overpayment	0-14-6	
	58-8-3	
Grand Total	408-13-11	10-0-0

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
		Receipts.		
2. Municipal Rates &c.				
(a) Tax on Arts, &c.	5683 3 6	5684 11 6	(+) 1 8	(1) The difference represents the tax on No. 203 of class IV for the 1st half year of '94-'95 erroneously written off under the Council's sanction of 23rd March '95 although, as a matter of fact, the same was duly collected and remitted into the Municipal office on the 2nd August preceding, but which was by mistake, shown in the bill collector's remittance list, as collection for '93-'94 on that number and consequently held under "Deposits", now adjusted by me.
(b) Tax on Buildings &c.	15841 3 9	15817 3 9	(–) 19 4	(2). The difference represents the collections on Nos. 3198, 3109, 2545, 2519, 2470 & 1215 of '93-'94, refunded to the parties concerned during the year, but which nevertheless, was proceedly debited to "Refunds of other than current collections" now adjusted by eliminating the same from both sides of the account.
			(–) 1 14	(3). Do. — on No. 3205 of '93-'94 - Do. —
			(–) 0 4	(4) The difference represents the remission sanctioned on No. 1557 of '93-'94 and pending refund at the close of the year, now transferred to the credit of "Deposits"
			(+) 0 12	(5) The difference represents the sum transferred to "Deposits" for refund to one Akula Jabiah, although no remission was sanctioned by the Council, to entitle him for the same, now reversed.
			(+) 12	(6). The difference represents the sum transferred to "Deposits" as excess collections, apparently to secure agreement between the total collections as worked out in the Demand Register for '94-'95 and that as shown in the ledger.
			(+) 6	(7) The difference represents the refund made for No. 1003 of '94-'95 with reference to the Council's sanction of the 6th March '95, but while subsequently cancelled by their resolution of the 23rd idem confirming the assessment of the year, now shown as collections with a corresponding debit under "Advances recoverable" pending recovery from the party concerned.
			(–) 4 8	(8) The difference represents the remission sanctioned on No. 3370 of '94-'95, but not refunded before the close thereof now transferred to "Deposits" pending payment to the party Concerned, viz. Kyda Jagannadam Garu.
(c) Tax on vehicles with springs &c.	771 - -	777 - -	(+) 6 - -	(9). The difference represents the tax on vehicles with springs erroneously credited under "Tax on carts", now redressed.
(d) Tax on carts and other vehicles &c.	1646 - -	1640 - -	(–) 6 - -	(10) Vide Remark No (9) above.
3. Realizations under Special Acts.				
(e) Fines under Act II of 1888	- - -	130 - -	(+) 130 - -	(11) The difference represents the fees collected under the Public Resort Act (II of 1888) erroneously credited under "License fees", now rectified.

Statement VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
4. Revenue &c.				
(b) iii. Sale proceeds of old materials, empty oil casks &c.	191 11 -	64 14 -	(+) 1 2 -	(12). The difference represents the sale proceed of a calf, erroneously credited under 4(c) i. "Sale proceeds & composition fees of museums", now reversed.
			(+) 2 8 -	(13) The difference represents the sale-proceeds of calves, erroneously credited under 6(b). iv. "Other items" now reversed.
			(–) 62 2 6	(14). The difference represents the sale-proceeds of calves purchased during the year, now eliminated from this head and from Grant III-3 "Vaccination" "(b) Contingencies"
			(–) 27 - -	(15). The difference represents the sale-proceeds of a Conservancy bullock purchased during the year, now eliminated from this head and Grant III-5. "Conservancy &c." "(a) ii Other charges"
			(–) 40 14 -	(16). The difference represents the sale-proceeds of kerosine oil tins, the cost of which was debited during the year to Grant IV-1. "Lighting "(b)" Contingencies" now expunged from both sides of the account.
			(–) 0 6 6	(17). The difference represents the cost of empty ink bottles of the stationery purchased during the year, now expunged from this head and Grant V-6) "Office contingencies &c."
(c) i. Sale proceeds &c. of medicines	516 7 6	515 5 6	(–) 1 2 -	(18) Vide remark No. (12) above.
ii. Other Hospital Receipts	5 12 -	5 - -	(–) 0 12 -	(19). The difference represents vaccination fees erroneously credited under this head, instead of under 6 Mis: (b). iv. "Other items" now realised.
iii. Vaccination fees	58 12 -	- - -	(–) 58 12 -	(20) The difference represents the total amount of vaccination fees credited under this head, now transferred to 6 (b) - iv - "Other items," with reference to para: 1 (1) of the Government official Memo: 1402 of the 7th October 1895, reviewing the administration report for '94-'95
(g) Other fees				
i. Distraint fees	32 12 -	33 4 -	(+) 0 8 -	(21). The difference represents the amount of distraint fee erroneously credited under "License fees" now reversed.
ii. License fees	1630 8 -	1500 - -	(–) 130 - -	(22) Vide remark No. (11) above
			(–) 0 8 -	(23) Do. — No (21) above
iii. Cart Stand fees	971 14 -	973 - -	(+) 1 2 -	(24) The difference represents the cart stand fees erroneously credited under 6-(b) IV - "Other items"; now reversed.
(h) Fines under Municipal & other acts.	977 1 0	1041 7 0	(+) 64 6 -	(25) The difference represents the amount of process fees recovered in '93-'94 but omitted to be adjusted in that year for want of the requisite particulars, and erroneously debited to this head in the accounts of the current year in enhancement of the erroneous credit that appeared under it in the previous year now adjusted by me to the debit of "Refunds of other than current Collections".

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
		Receipts.		
2. Municipal Rates &c.				
(a) Tax on Arts, &c.	5,683 3 6	5,684 11 6	(+) 1 8 -	(1) The difference represents the tax on No 203 of class III for the 1st half year of '94-'95 erroneously written off under the Council's sanction of 23rd March '95 although, as a matter of fact, the same was duly collected and remitted to the Municipal office on the 2nd August preceding, but which was by mistake, shown in the bill collector's remittance list, as collection for '93-'94 on that number and consequently held under "Deposits", now adjusted by me.
(b) Tax on Buildings &c.	15,841 3 9	15,817 3 9	(-) 19 4 -	(2). The difference represents the collections on Nos. 3198, 3109, 2545, 2519, 2470 & 1215 of '93-'94, refunded to the parties concerned during the year, but which nevertheless, was erroneously debited to "Refunds of other than current collections" now adjusted by eliminating the same from both sides of the account.
			(-) 1 14 -	(3). Do. — on No. 3205 of '93-'94 - Do —
			(-) 0 4 -	(4) The difference represents the remission sanctioned on No. 15574 of '93-'94 and pending refund at the close of the year, now transferred to the credit of "Deposits"
			(+) 4 12 -	(5). The difference represents the sum transferred to "Deposits" for refund to me Akula Jabiah, although no remission was sanctioned by the Council, to entitle him for the same, now reversed.
			(+) - 12 -	(6). The difference represents the sum transferred to "Deposits" as excess collections, apparently to secure agreement between the total collections as worked out in the Demand Register for '94-'95 and that as shown in the ledger.
			(+-) - 6 -	(7) The difference represents the refund made for No. 1003 of '94-'95 with reference to the Council's sanction of the 6th March '95, but while subsequently cancelled by their resolution of the 23rd idem confirming the assessment of the year, now shown as collections with a corresponding debit under "Advances recoverable" pending recovery from the party concerned.
			(-) 4 8 -	(8) The difference represents the remission sanctioned on No. 3370 of '94-'95, but not refunded before the close thereof now transferred to "Deposits" pending payment to the party Concerned, viz. Pyda Jagannadam Garu.
(c) Tax on vehicles with springs &c.	771 - -	777 - -	(+) 6 - -	(9). The difference represents the tax on vehicles with springs erroneously credited under "Tax on carts &c", now reversed.
(g) Tax on carts and other vehicles &c.	1646 - -	1640 - -	(-) 6 - -	(10) Vide Remark No (9) above.
3. Realizations under Special Acts.				(11). The difference represents the fees collected under the Public Resort, Act II of 1888, erroneously credited under "License fees", now reversed.
(c) Fines under Act II of 1888	- - -	130 - -	(+) 130 - -	

Statement VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
4. Revenue &c.				
(b) iii. Sale proceed of old materials, empty oil cans &c.	191 11 -	64 14 -	(+) 1 2 -	(12). The difference represents the sale proceed of a calf, erroneously credited under 4(e) i. "Sale proceeds & composition fees of institutions", now reversed.
			(+) 2 8 -	(13) The difference represents the sale-proceed of Calves, erroneously credited under 6(b). iv. "Other items", now reversed.
			(-) 62 2 6	(14). The difference represents the sale-proceeds of calves purchased during the year, now eliminated from this head and from Grant III-3 "Vaccination" (b) "Contingencies"
			(-) 27 - -	(15). The difference represents the sale-proceeds of Conservancy bullock purchased during the year, now eliminated from this head and Grant III-5. "Conservancy &c." (a) ii "other charges"
			(-) 40 14 -	(16). The difference represents the sale-proceeds of Kerosine oil tins, the cost of which was debited during the year to Grant IV-1. "Lighting" (b) "Contingencies" now eliminated from both sides of the account.
			(-) 0 6 6	(17). The difference represents the cost of empty ink bottles of the stationery purchased during the year, now expunged from this head and Grant V-6) "Office contingencies"
(e) i. Sale proceeds &c. of medicines	516 7 6	515 5 6	(-) 1 2 -	(18) Vide remark No. (12) above.
ii. Other Hospital Receipts	5 12 -	5 - -	(-) - 12 -	(19). The difference represents vaccination fees erroneously credited under this head, instead of under 6 Mis: (b). iv. "Other items" now realised.
iii. Vaccination fees	58 12 -	- - -	(-) 58 12 -	(20) The difference represents the total amount of vaccination fees credited under this head, now transferred to 6 (b) - iv - "Other items" with reference to para: 1 (1) of the Government official Memo: 1402 of the 7th October 1895, reviewing the administration report for '94-'95
(g) Other fees				
i. Distraint fees	32 12 -	33 4 -	(+) - 8 -	(21). The difference represents the amount of distraint fee erroneously credited under "License fees" now reversed.
ii. License fees	1630 8 -	1500 - -	(-) 130 - -	(22) Vide remark No. (11) above
			(-) - 8 -	(23) Do. — No (21) above
iii. Cart Stand fees	971 14 -	973 - -	(+) 1 2 -	(24) The difference represents the Cart stand fees erroneously credited under 6-(b) II - "Other items"; now reversed.
(h) Fines under Municipal & other acts.	977 1 4	1041 7 4	(+) 64 6 -	(25) The difference represents the amount of process fees recovered in '93-'94 but omitted to be adjusted in that year for want of the requisite particulars, and erroneously debited to this head in the accounts of the current year in cancelment of the erroneous credit that appeared under it in the previous year now adjusted by me to be credit of Refunds of other than current Collections".

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
b. Miscellaneous.				
(b). IV. Other items	65 7 -	119 2 9	(–) 2 8 -	(26) Vide remark No. (13) above
			(–) 1 2 -	(27) Do. —— (25) above
			(+) 58 12 -	(28) Do. —— (24) above
			(+) 4 12 -	(29) Do. —— (19) above
			(–) 2 2 3	(30) The difference represents the balance of pay due to the late Chairman, viz. Toddi, omitted to be set off against the outlay debited to Grant III-5- Conservancy &c. "(a) ii- Other charges &c" under the Council's sanction in adjustment of an outstanding advance made to that officer, now adjusted by deduction.
7. Extraordinary debt				
(d). i. Advances.				
ii. Others.	987 8 3	985 12 3	(+) 0 4 -	(31) The difference represents the process fee recovered on item No. 14 of the Register of advances and credited in the Accounts of '93-'94, being included in the sum of Rs. 6910-8-0 remitted into the Treasury in November 1893, but which was erroneously omitted to be credited to this head in adjustment, now adjusted.
			(–) 2 - -	(32) The difference represents the amount of process fees adjusted on account of items Nos. 28 to 35 of the register of advances in the absence of information as to the amount of commission realization of which they form portions, now ~~disputed~~ rejected
Charges.				
Grant III.				
3. Vaccination (b) Contingencies	439 10 10	377 8 4	(–) 62 2 6	(33) Vide remark No. (14) above
5. Conservancy &c. a. i. Establishment	5990 14 10	6020 14 10	(+) 30 . .	(34) The difference represents the amount paid to Sanitary Inspector, Mr. Brewbury, as an advance of pay for March '95 before the close thereof and treated as "advances recoverable", now debited to the service head with reference to para: 1 (4) of the Government Official Memo of the 7th October 1895 reviewing the administration Report for '94-'95.
ii- Other Charges &c.	2073 7 -	2058 10 9	(–) 27 . .	(35) Vide remark No. (15) above
			(–) 2 2 3	(36) Do —— (30) above
			(+) 14 6 .	(37) The difference represents the balance of the advance of travelling allowance made to the Sanitary Inspector, for proceeding to Madras to undergo training, and debited to "Advances Recoverable" now finally debited to this head as per para 1 (4) of the Government Official Memo: of the 7th October 1895, reviewing the administration Report for '94-'95.
(d). Contingencies	334 15 6	333 11 6	(–) 1 4 -	(38) The difference represents the amount of Toll-tax Charges incurred for notifying that stray dogs and pigs will be killed and erroneously debited to this head instead of to Grant II-9-V-Other items", now reversed.
Grant IV				
I. Lighting (b) Contingencies.	1400 8 1	1359 10 1	(–) 40 14 -	(39) Vide remark No. (16) above

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
3. Charitable (b) Contingencies	114 5 8	- - -	(–) 114 5 8	(40) The difference represents the outlay incurred in maintaining water-pandals during the hot weather, erroneously debited to this head instead of to Grant IV - 9. VIII. "Hot weather charges"
9. Other Charges				
V. Other items	230 2 2	218 14 1	(+) 1 4 -	(41) Vide remark No. (38) above
			(–) 12 4 1	(42) The difference represents the outlay incurred for numbering houses, and erroneously debited to this head instead of to Grant V-(b) II. "Purchase" now reversed.
			(–) 4 4 -	(43) The difference represents process fee recovered on Prosecution Register No. 4197 of '92-'93 erroneously debited to this head instead of to "Refunds of other than current Collections for adjusting the advance made on account now reversed.
VIII. Hot weather Charges	- - -	114 5 8	(+) 114 5 8	(44) Vide remark No. (40) above.
Grant V				
(a). ii. Inspection	1715 1 9	1677 8 -	(–) 37 9 9	(45) The difference represents the salary &c. paid to the present Chairman from Municipal funds, for the 10th to 16th January 1895, being the period he was in transit for joining the acting appointment of Tahsildar of Vemkonda. Since this order appointing him as Chairman was received by him on the 16th January at Guntur while on transit, the joining time commenced only from the day following (i.e.) 17th Idem as per article 204 of Civil Service Regulations. Hence the sum involved is now debited to "Advances Recoverable" pending recovery.
(b). ii. Purchase of account books &c.	421 1 -	433 5 1	(+) 12 4 1	(46) Vide remark No. (42) above.
(c). ii. Contingencies.	627 10	63 3 -	(+) 10 11 2	(47). The difference represents the cost of printing toll tickets erroneously debited to Grant V-(d) "Office Contingencies &c." instead of to this head now reversed.
(d). Office contingencies &c.	773 4 10	762 3 2	(–) 0 6 6	(48) Vide remark No. (17) above.
			(–) 10 11 2	(49). Do - No. (47) above
Advances Recoverable				
(a) Permanent.	- - -	10 - -	(+) 10 - .	(50) The difference represents the permanent advance made to the Civil Surgeon, erroneously debited to "Other advances" now reversed.
(b) Others.	74 14 6	58 8 3	(–) 10 - -	(51) Vide remark No. (50) above.
			(–) 30 - -	(52) Do —— (34) above.
			(–) 14 6 -	(53) Do —— (37) above.
			(+) 37 9 9	(54) Do —— (45) above.
			(+) 0 6 -	(55) Do —— (7) above.
Refunds of other than current Collections	97 9 8	127 5 8	(–) 19 4 -	(56) Do —— (2) above.
			(–) 1 14 -	(57) Do —— (3) above.
			(–) 12 - -	(58) The difference represents the amount refunded to one T. Subbaraju, erroneously debited to this head instead of to "Deposits" under which the appellant's deposits had been originally credited, now reversed.
			(+) 64 6 -	(59) Vide Remark No. (25) above.
			(+) - 4 -	(60) Do —— (31) above.
			(+) - 4 -	(61) Do —— (43) above.
			(–) 2 - -	(62) Do —— (32) above.

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Receipts		**Deposits**		
1. Deposits by appellants.	337 11 -	336 11 -	(-) 1 - -	(62) The difference represents the excess collection of Profession Tax from one K. Subramanyam for '92-'93, erroneously credited under this head instead of under "other deposits" now reversed.
4. Do.— as security by municipal servants	7 11 -	907 11 -	(+) 900 - -	(63) The difference represents the value of landed property lodged as security by the Secretary and two bill Collectors added to this head with reference to orders of Government passed on the subject.
6. Other Deposits &c.	77 3 1	82 15 1	(+) 1 - -	(65) Vide remark no. (63) above.
			(+) " 4 -	(66) Do ——— (4) above.
			(+) 48 -	(67) Do. ——— (8) above.
Charges				
1. Credited to municipal fund	886 11 9	884 10 9	(+) 1 8 -	(68) Do. ——— (1) above.
			(+) " 12 -	(69) Do. ——— (5) above.
			(+) " 12 -	(70) Do. ——— (6) above.
			(-) 6 - -	(71) The difference represents the amount refunded to an appellant (vide deposit Register no. 146 of 94-95 but erroneously debited to this head instead of to "Returned to Appellants" now reversed.
			(+) " 15 -	(72) The difference represents the refunds made for credit to municipal funds but erroneously debited to the head "Returned to appellants"—Vide Demand Register no 37 of 94-'95 now reversed.
2. Returned to appellants ..	205 4 6	222 5 6	(+) 6 - -	(73) Vide remark no. (71) above
			(+) 12 - -	(74) Do ——— (58) above
D. C.B. Statement - Current.			(-) 0 15 -	(75) Do ——— (72) above
Tax on arts col: 5 - Collected	5285 8 -	5287 - -	(+) 1 8 -	(76) Vide remarks nos (1) & (68) above
Do - Col: 7 - written off as irrecoverable	612 8 -	614 - -	(+) 1 8 -	(77) The difference represents the amount of the tax on assessment no. 203 of class VI for the 2nd half of '94-'95 sanctioned to be written off by the Council on 23rd March '95 but omitted to be shown as such by mistake, now adjusted by transfer.
Do. Col: 8. Balance	1099 - -	1096 - -	(-) 1 8 -	(78) Vide remarks no. (76) above
			(-) 1 8 -	(79) Do ——— (77) above
Tax on Buildings - Col: 3. Remitted by Council on appeal	70 14 -	72 12 -	(-) 1 14 -	(80) The difference represents the amount of tax on no. 4190 of '94-'95 erroneously shown under 'Exemptions' with reference to the sanction accorded for the tax of the previous year, which in the absence of specific mention, has been regarded as restricted to that year, and this adjustment effected.
			(+) 4 8 -	(81) The difference represents the remission sanctioned for no. 3370 of '94-'95 but omitted to be shown as such. this omission has now been supplied - Vide also Remark no. (8) above.
			(-) " 12 -	(82) The difference represents the tax on no. 2598 erroneously shown as remitted, in the absence of the Council's sanction in support.
Tax on buildings - Col: 5, "Collected"	14645 7 3	14640 15 3	(-) 4 8 -	(83). Vide Remarks nos. (81) and (8) above
Do - Col: 7. "written off as irrecoverable	99 5 6	100 13 6	(+) 1 8 -	(84). The difference represents the tax on no. 4256 & 4277 of '94-'95 sanctioned by the Council to be written off but omitted to be shown as such and consequently held as balance outstanding, now adjusted.

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Tax on buildings. Col: 8. "Balance"	513 11 3	514 13 3	(+) 1 14 -	(85) Vide Remark no. (80) above.
			(+) " 12 -	(86) Do ——— (82) above.
			(-) 1 8 -	(87) Do ——— (84) above
Rent of cart stands. Col: 5. "Collected"	971 14 -	973 - -	(+) 1 2 -	(88) Do ——— (24) above.
		Arrears		
Tax on arts. Col: 3. "arrears of previous year"	750 8 -	750 8 -	(-) 1 - -	(89) The difference represents the tax on no. 707 of '93-'94 remitted by the Council in their resolution of the 29th November '93, by which nevertheless, continued to be shown as balance outstanding now adjusted - Vide para: 23 of the last audit notes and also para 15) of the Government Official Memo of the 7th October '95 reviewing the administration Report for '94-'95.
			(+) 1 - -	(90) The difference represents the tax on no. 440 class VIII of '93-'94 omitted by mistake to be shown included in the demand of that year, now added.
Do. Col: 7. "written off"	171 8 -	160 - -	(-) " 8 -	(91) The difference represents the tax on no. 523 of class VIII of '93-'94, erroneously shown as written off in the absence of the Council's sanction in support
			(+) 1 - -	(92) The difference represents the tax on no. 30 of class VII of '92-'93, sanctioned by the Council to be written off on the 9th March '95, but, nevertheless omitted to be shown. now adjusted.
			(-) 12 - -	(93) The difference represents the tax on nos. 145 & 148 of class IV of '93-'94 sanctioned to be written off by the Council on 23rd March '95 but subsequently ordered to be Collected on the report of the ward Councillor, now adjusted.
Do. Col: 8. "Balance	302 4 6	313 12 6	(+) 0 8 "	(94) Vide remarks no. (91) above.
			(-) 1 " -	(95) Do ——— (92) above
			(+) 12 - -	(96) Do ——— (93) above.
			(-) 1 " -	(97) Do. ——— (89) above
			(+) 1 " "	(98) Do. ——— (90) above.
Tax on buildings. Col: 5 "Collected"	1195 12 6	1176 4 6	(-) 19 4 -	(99) Do. ——— (23 above
			(-) " 4 "	(100) Do. ——— (4) above
Do. Col: 6. "Remitted"	6 3 -	25 11 -	(+) 19 4 -	(101) The difference represents the amount by which remissions were shown reduced to cover the erroneous debit to "Refunds of other than current collections" of the tax on the numbers specified in remark no (2) above but which should have been correctly eliminated from both sides of the account being refunds of the year itself.
			(+) " 4 "	(102) The difference represents the remission sanctioned on no. 15574 of '93-'94, but omitted to be shown as such since the realization made on account was incorrectly shown included in the Collections, now adjusted - Vide also remarks nos (4) & (100) above
Do. Col: 7. "written off"	175 12 -	175 12 -	(+) " 4 6	(103). The difference represents the amount sanctioned to be written off by the Council, on account of tax due on nos 4203, 4256 & 4277 of '93-'94 but erroneously omitted to be shown as such now adjusted by transfer.
			(-) " 4 6	(104) The difference represents the tax on no. 4272 of '93-'94 erroneously written off in the absence of the Council's sanction in support.
Do. Col: 8. "Balance"	471 " 8	471 " 3	(-) " 4 6	(105) Vide Remark no (103) above
			(+) " 4 6	(106) Do ——— (104) above.

Regd no 96 / 18/4/1896

LOCAL FUND (1896) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,

Madras,

To

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

COLLECTOR
2 APR 96
GODAVARI

No. 270/611

Dated 30th } March 1896.
Received

No.

Subject.

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

No 487 of 1896 d/10.4.96

Forwarded to the Chairman Municipal Council Cocanada.

Collector

Extract from the Proceedings of the Councillors of the Cocanada Municipality, passed at their Meeting held on Saturday - - - the 23rd May 1896.

PRESENT:

* * * *

1	Mr. K. Seshachalapati garu B.A.	Chairman
2.	Revd. H. E. Stillwill	Councillor
3.	Mr. G. Venkataratnam garu.	Do.
4	Mr. N. Padmanabham garu B.A.	Do.
5	Mr. B. Venkataratnam garu.	Do.
6	Mr. P. Annaparazu garu.	Do.
7	Mr. M. Narnarayudu garu.	Do.
8	Mr. K. Veeraraghavulu Nayudu garu	Do.
9	Nakoda Dada Sahib garu.	Do.

---

2. Read Report on the audit of the accounts of the Cocanada Municipality for the year 1894-95.

Approved and will be Submitted to Government.

(Sd) K. Seshachalapati
Chairman

(True extract)

Municipal office
Cocanada 25th May 1896

K. Seshachalapati
Chairman 25-5

No. 252.

MUNICIPAL OFFICE,

Cocanada, 25th May 1896.

From M.R.Ry. K. Seshachalapati garu B.A.

Chairman, Municipal Council,

Cocanada,

To The Chief Secretary to Government

Local and Municipal Department

Madras.

Sir,

I have the honour to submit herewith the report on the audit of the accounts of this municipality for the official year 1894-95 together with a copy of the Councils resolution dated 23rd May 1896 approving of the same.

I have the honour to be,

Sir,

Your most obedient Servant,

K. Seshachalapati

Chairman.

[illegible]
25.5.96.

Municipal Department.

From

THE CHAIRMAN,

MUNICIPAL COUNCIL,

Cocanada.

To The Chief Secretary to Govt.
L & M Department
Madras

Dated 25th May } 1896
Despatched 29th May }
2 JUN. 96

No. 252.

Encl. Two.

SUBJECT.

Submitting herewith the report on the audit of the accounts of the Municipality for 1894-95 together with a copy of the Council's resolution dated 23rd May 1896.

N / muse

Order No 967 Muni. dt 8-6-96

Recorded

I.R. 4/6/96

Copy to the Accountant General

Desp'd 15/6/96

When given for copying
When copied
When examined
When signed
} 189 .

READ AGAIN G.O., No. DATED 189 ,

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT .. .. .. A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.

N.B.—
A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.