[3] LOCAL AND MUNICIPAL DEPARTMENT.

Paper taken out of the Records from the charge of the Record-keeper.

Press. / Miscellaneous. No. 189 .

For what Current.			By whom taken.	When taken out.
Department.	No.	Year.		

[M. 2,000. 4-5-97.]

Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 1604 M

DATED 17-7-97

INDEXED.

DESPATCHED

[Despatch Abstract.]

Accounts

Recording report on the audit of the ——— of the Masulipatam Mun.ty for 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.

Rev III

Local & Munl. (1897) Department.

CURRENT No. 2365 M

COLLECTOR'S OFFICE, RECEIVED 27 MAR. 97. MASULIPATAM.

From The Offg. Accountant General Fort St. George, Madras.

Mis Order No. 1604 M Mis. dt 17.7.97

No. L.F.D / 712

Recorded

V.R. 17/7/97

Dated 24th March 1897.

Received 28 JUN. 1897

Registered 28-6-1897

Enclosures

Spare copies

Copy to the Accountant-General.
oup 22/7/97

Re 96 M

Dis 317 / 11-6-97

Copy taken & returned.

Chairman M.C. Masulipatam

SUBJECT.

Forwarding the Masulipatam Municipal Audit Report for 95-96.

N. Ref 96 / Eny 937

29 MAR. 97.

Forwarded to the Chairman Municipal Council Masulipatam for remarks & return.

J. N. Atkinson
28.3.97
Collector

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Report on the audit of the Accounts of the Masulipatam **Municipality for the year 1895-96.**

Camp Masulipatam
Dated 22nd February 1897.

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 Masulipatam Municipality for the year 1895-96.

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. 9790-"-", was in agreement with that appearing in the ~~Bank~~ / Sub reasury Pass Book, allowing for outstanding cheques, unremitted collections 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. 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
(Sd) S. Raja Ramoo Mudaliar
Offg: Assistant Inspector of
Local Fund Accounts-

Forwarded to the Accountant-General.

(Signed) W. J. F. Williamson

Assistant Accountant General

for Inspector of Local Fund Accts.

No. L.F.O / 712 [illegible]

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

W Michael

Offg. Accountant General

Fort Saint George.
Accountant General's Office.
24th March 1897.

R

[illegible]

Submitted

22 JUN. 97

[illegible]

Ag. Collector

[illegible] 15.6.97

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Masulipatam for the official year 1895-96.

Heads of Account.	1895-96. Details of Minor heads. RS.	A.	P.	Totals of Major heads. RS.	A.	P.	Revised Estimate for 1895-96. RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund ..	2613	1	5				2640	-	-
b. Endowments ..									
c. Water-tax Fund ..									
Total ..				2613	1	5	2640	-	-
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	8298	8	-				10500	.	.
b. Tax on buildings (section 63) ..	~~11737~~ 11733	~~2~~ 9	~~4~~ 3				13500	.	.
c. Tax on lands (section 63) ..	834	~~1~~ "	~~2~~ 3				1200	-	.
d. Water-tax on buildings and lands (section 75) ..	~~2507~~ 2506	~~-~~ 4	~~9~~ 10				3000	-	-
e. Tax on vehicles with springs, and palanquins (section 77) ..	~~702~~ 699	-	.				700	.	.
f. Tax on animals (section 77) ..	~~1036~~ 1039	8	-				900	.	.
g. Tax on carts and other vehicles without springs (section 85) ..	1192	-	.				1100	.	.
h. Tolls (section 91)—									
Gross receipts ~~23976-5-5~~ 5-4-5									
Less Local Fund share ~~7344-9-9~~ -4-1	16631	~~11~~ "	~~8~~ 4				15500	.	.
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 ..									
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds ..									
b. Ferry rents ..									
c. Fees under Act II of 1888 ..									
Carried over ..				~~42938~~ 3.	~~15~~ 14	~~11~~ 8	46400	-	-

Statement I—*cont.*

Heads of Account.	1895-96. Details of Minor heads. Rs.	A.	P.	Totals of Major heads. Rs.	A.	P.	Revised Estimate for 1895-96. Rs.	A.	P.
Brought forward ..				42938 3	14	8	46400	.	.
4. Revenue derived from Municipal property and powers apart from taxation—									
a. i. Rent of lands	231	10	4				260	-	-
ii. Rent of buildings ..	165	-	-				180	-	-
iii. Avenue receipts ..	12	12	-				20	-	-
iv. Fees from Travellers' Bungalows	24	-	-				50	-	-
b. i. Sale-proceeds of lands ..									
ii. Produce of lands, gardens, &c.	36	-	-				40	-	-
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	69	4	-				100	-	-
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	58	1	4				20	-	-
d. i. Fees from educational institutions	11	3	3				30	-	-
ii. Other revenue from educational institutions ..									
iii. Sale-proceeds of books in Municipal Book Depôt ..									
e. i. Sale-proceeds and composition fees of medicines ..	110	1	-				100	-	-
ii. Other Hospital receipts ..									
f. i. Income from markets ..	7441	6	6				8000	-	-
ii. „ slaughter-houses ..	1193	13	-				1300	-	-
g. Other fees									
i. Distraint fees	7	4	-				10	-	-
ii. License fees	1088	11	-				1500	-	-
iii. Cart-stand fees ..	1303	8	3				1200	-	-
iv. Fees from extracts from Birth and Death Registers ..	1	-	-				10	-	-
h. Fines—									
i. Fines under Municipal and other Acts	906 7	8	-	12660 1	2	8	800	-	-
ii. Balance of fines under sections 3 to 5 of the Towns Nuisance Act III of 1889 ..									
i. Interest on investments—									
i. General, including choultries									
ii. Educational									
iii. Medical									
j. Premium on loans									
Carried over ..				55599 5	1	4	60020	.	.

Statement II—*cont.*

Heads of Account.	1895-96. Details of Minor Heads. Rs.	A.	P.	Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1895-96. Rs.	A.	P.
Brought forward ..				55599 5	1	4	60020	.	.
5. Grants and Contributions—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings							40	-	-
Municipal Schools ..									
Other purposes ..	213	12	11				280	-	-
ii. Medical									
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes									
b. From Local Boards—									
i. Education							5000	-	-
ii. Medical	5342	8	11						
iii. Other purposes	1800	-	-	7356	5	10	1800	-	-
c. Other grants and contributions—									
i. Education							450	-	-
ii. Medical	-	-	-						
iii. Other purposes	45	-	-						
6. Miscellaneous—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	482	1	-				600	-	-
ii. Other purposes Cesspools ..	93	8	-				110	-	-
b. Other items—									
i. Fishery rents	3	-	-				10	-	-
ii. Refunds of Expenditure of previous year									
iii. Fees for numbering carts, &c.	37/6	12	-				50	-	-
iv. Other items	-	-	-	667	5	-			
Carried over ..				63622 18	12	2	68360	-	-

Statement II—*cont.*

Heads of Account.	1895-96. Details 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 ..				63622	12	2	68360	-	-
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 ..				63622	12	2	68360	-	-
Add opening balance ..				2613	1	5	2640	-	-
Grand Total ..				66235	13	7	71000	-	-

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 at the maximum rate
2. Tax on buildings is levied at 7½ per cent., and tax on land at 7½ annas per cent. of rent value. 4 for every 80 square yards.
3. Water tax on buildings and lands is levied at ½ 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^s 519 Mis 27-8-90 and 1401 22-9-90
8. The house-tax registers were last revised in the official year 1894-95, and the land tax registers in the official year
9. The total extent of land assessed is 2447 acres. exclusive of lands assessed on ascertained rents whose extent has not been measured.
10. The mode of estimating the annual rental of houses and lands is as follows:— where the buildings have been rented out the tax has been fixed on the actual rental

Statement II.

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

Heads of Account.	1895-96. Details of Minor Heads.			1895-96. Totals of Major Heads.			Revised Estimate for 1895-96.		
	RS.	A.	P.	ES.	A.	P.	RS.	A.	P.
GRANT I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications	673	2	1				770	"	"
b. Buildings	2534	4	8				7250	"	"
c. Drainage	"	"	"				"	"	"
d. Water-supply	84	13	2	3277	4	2	90	"	"
e. Miscellaneous public improvements	"	"	"	2312	"	11	"	"	"
2. REPAIRS—	7326	5	8						
a. Communications	7495	5	4				9200	"	"
b. Buildings	1007	8	2				3100	"	"
c. Drainage—									
i. Repairs to works ..	1250	12	3				1400	"	"
ii. Establishment for flushing drains, &c.									
d. Water-supply—	3521	7	4						
i. Repairs to works, machinery, &c.	2157	7	4				2440	"	"
ii. Establishment	150	"	"				160	"	"
iii. Contingencies	"	"	"	13256	1	5	"	"	"
e. Miscellaneous public improvements	"	"	"	1206	1	1	"	"	"
3. ESTABLISHMENT	1005	15	4	1005	15	4	1020	"	"
4. TOOLS AND PLANT AND OTHER STORES	116	10	9	116	10	9	260	"	"
5. CONTRIBUTIONS—									
a. To Local Boards for works ..									
b. To Provincial Funds for scrutiny of estimates, &c.									
c. To other bodies or persons for public works	1364	"	"	1364	"	"	1370	"	"
Total, Grant I ..				17655	15	8			
				17854	12	1	27060	"	"
GRANT II—(*Education*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards ..							200	"	"
b. Stipends to Normal students ..							100	"	"
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment ..									
b. Contingencies ..									
Carried over ..							300	"	"

Statement II—*cont.*

Heads of Account.	1895-96. Details 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 ..							300	"	"
GRANT II—(*Education*)—cont.									
ii. On Salary Result System—									
a. Fixed Payments	837	1	8				910	"	"
b. Result Grants	228	11	"				200	"	"
c. Contingencies	197	9	2	1263	5	10	200	"	"
3. Salary Grants	716	7	1	716	7	1	950	"	"
4. Result Grants	2577	11	"	2577	11	"	2500	"	"
5. Combined Grants—									
a. Fixed payments									
b. Result Grants									
6. Inspection—									
a. Contributions to Local Boards..							60	"	"
b. Municipal Inspectors—									
i Establishment	264	"	"				260	"	"
ii. Contingencies	4	2	9	268	2	9	10	"	"
7. Miscellaneous—									
a. Buildings, furniture, &c., grants.							240	"	"
b. Common gymnasium—									
i. Establishment	145	6	8				150	"	"
ii. Contingencies	17	8	9				20	"	"
c Other items Common Drawing Batts.—							70	"	"
(i). Establishment ..	64	"	"				20	"	"
(ii). Contingencies—	19	2	3	246	1	8			
Total, Grant II ..				5071	12	4	5890	"	"
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	1804	4	10				2000	"	"
b. Medicines and Supplies ..	4098	11	7				4000	"	"
c. Diet of Patients	1220	13	7				1400	"	"
d. Sundries and Contingencies ..	1220	9	10				1030	"	"
e. Contributions to Local Boards..	"	"	"	8344	7	10	"	"	"
Carried over ..				8344	7	10	8430	"	"

Statement II—*cont.*

Heads of Account.	1895-96. Details 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 ..				8344	7	10	8430	"	"
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* Contributions to Provincial Funds for—							180	"	"
i. Medical College ..	252	"	"				180	"	"
ii. Sanitary Inspection ..	172	"	"				30	"	"
iii. Medical reserve staff ..	42	"	"				"	"	"
iv. Cutlers' Establishment ..	3	"	"	469	"	"			
b. Contributions to Local Boards, &c., for—									
i. Medical Schools ..									
ii. Reserve staff							30	"	"
c. Other Contributions Dispensary Establishment	"	"	"						
3. Vaccination—							380	"	"
a. Establishment	379	2	"				410	"	"
b. Contingencies	34	3	1				"	"	"
c. Contributions to Local Boards ..	"	"	"	726	5	1			
4. Registration of Births and Deaths—							260	"	"
a. Establishment	264	"	"				20	"	"
b. Contingencies	20	13	"	284	13	"			
5. Conservancy, Road cleaning, and Road watering—							6000	"	"
a. i. Establishment	5926	12	10						
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	4798	"	3				4760	"	"
b. Private scavenging—									
i. Establishment	766	7	6				770	"	"
ii. Contingencies, such as cost of scavenging carts, &c. ..	555	14	7				540	"	"
c. Cholera charges							200	"	"
d. Contingencies							30	"	"
Removing noxious vegetation and Prickly Pear	504	1	"				500	"	"
				12551	4	2			
Total, Grant III ..				22375	14	1	22720	"	"

Statement II—*cont.*

Heads of Account.	1895-96. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1895-96. RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. Lighting—									
a. Establishment	581	13	"				580	"	"
b. Contingencies	1821	5	1	2403	2	1	2000	"	"
2. i. Markets—									
a. Establishment	583	13	3				560	"	"
b. Contingencies	22	11	6	606	8	9	30	"	"
ii. Slaughter-house—									
a. Establishment	185	3	2				190	"	"
b. Contingencies	4	8	"	189	11	2	30	"	"
3. ~~Ghoolteries~~ Cart Stands—									
a. Establishment	104	14	11				100	"	"
b. Contingencies	80	"	"				80	"	"
c. Feeding Travellers	"	"	"	184	14	11	"	"	"
4. Travellers' Bungalow—									
a. Establishment	72	"	"				70	"	"
b. Contingencies	5	"	"	77	"	"	10	"	"
5. Avenues—									
a. Establishment	32	"	"				30	"	"
b. Contingencies	494	"	6	526	"	6	500	"	"
6. ~~Public Garden~~ Rent of Lands—									
a. Establishment	77	"	"				80	"	"
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..				77	"	"			
7. Survey of Land									
8. Fire—									
a. Establishment									
b. Purchase of fire-engines, buckets, repairs, &c.							50	"	"
9. Pounds—									
a. Establishment									
b. Contingencies									
Carried over ..				4064	5	5	4310	"	"

Statement II—*cont.*

Heads of Account.	1895-96. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1895-96. RS.	A.	P.
Brought forward ..				4064	5	5	4310	"	"
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
10. Other Charges—									
i. Work done for private individuals, other than private scavenging							200	"	"
ii. Rewards for destruction of wild animals and snakes ..	189	1	"				150	"	"
iii. Printing	110 413	11	6 1						
iv. Compensation for lands ..	"	"	"	762	6	9	400	"	"
v. Other items	~~X~~ 463	4	3	1066	"	4			
Total, Grant IV ..				4826	12	2			
				5130	5	9	5060	"	"
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	2518	1	2				2550	"	"
ii. Inspection	360	"	"				360	"	"
b. Collection of Municipal Taxes—									
i. Establishment	863	2	"				860	"	"
ii. Purchase of account books, paper, money boxes, repairs to out-posts, &c.	303	9	7						
c. Collection of Tolls—									
i. Establishment	1037	11	6				990	"	"
ii. Contingencies	314 281	13	9 "				400	"	"
d. Office contingencies other than (*b*) (ii)	598	3	10				600	"	"
e. Contributions for Central office and Audit establishments ..	265	"	"	6260 5923	9 4	10 6	270	"	"
Total, Grant V ..				6260 5923	9 4	10 6	6030	"	"
Repayment of Debt—									
a. Instalments paid during the year	~~X~~ June-June Establishment and Contingencies— Rs 349-8-3								
b. Invested on account of Sinking Fund (Value of securities purchased)	June-June Charges— 11-14-0								
c. Charges of investment ..	Law-Charges— 5-8-0								
	Telephone Contribution— 96-6-0								
	Rs: 463-4-3								
Carried over ..									

Statement II—*cont.*

Heads of Account.	1895-96. Details 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 ..									
INTEREST—									
a. On account of last year ..									
b. „ of current year ..									
Advances recoverable—									
a. Permanent	50	"	"				50	"	"
b. Others	168	15	8						
Refunds of other than current collections.	31	13	10	250 81	12 12	6 10	10	"	"
Discount									
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b In Savings Bank									
Total Expenditure ..				56,442	14	7	66820	"	"
Balances—									
a. Municipal Fund				9793	"	3	4180	"	"
b. Endowments									
c. Water tax Fund									
Grand Total ..				66235	14	10	71,000	"	"

NOTE TO STATEMENT II.

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

LIABILITIES.

	RS.	A.	P.
Balance of Loans	"	"	"
Deposits to be adjusted ..	6394	8	1
Other Liabilities (in detail) ..			10
1. Dispensary Contribution	805	5	2
2. Scavengers battal (disallowed)	"	"	"
3 Pleaders fee (Rs 2-00) — Do —	"	"	"
4. Rent of Cart Stands of J. V. Subba Row Naidoo under reference	50	"	"
5. R. Koteswara Rao. Tdg. Keeper	5.	"	"
6. Rev. C. H. A. Clarke Salary 4th	379.	"	"
7. Noble Mahomedan School (branch) Result grant	121.	6	"
8. Khurban Hussain — Do — Do —	31.	14	"
9. Korla Soorayya for Buffalo	24	8	6
10. Aga Abutrab Sahib Khan for materials	847	3	3
11. Manager Bhyrava Press for printing charges	542	4	7
12. Penni Raghavayya for Buffalo	20.	8	"
13. Bonda Subbayya for Stationery	76	4	"
14. Dove Press for printing	712.	"	"
Total ..	10013 10009	6	7 4

ASSETS.

	RS.	A.	P.
Municipal Balance .. Cash ..	9793	"	3
Securities ..	"	"	"
Deposit Balance .. Cash ..	8 1 2094	1 "	10
Securities ..	4300	"	"
Sinking Fund of loans	"	"	"
Funded Capital of endowed institutions, Hospitals, &c.	"	"	"
Total ..	8 16187	1 "	1 "
Value of Premises, &c. *per support statement*	54,400	"	"
Do. of Tools and plant — Do —	1150	"	"
Do. of Live stock	"	"	"
Do. of Furniture — Do —	2450	"	"
Arrears of taxes, &c.	13383	3	9
Other assets (in detail)	12,192	5	11
1. Private Dispensary contribution reported to Government as irrecoverable	"	"	"
2. Different dues by Revenue (to be hard)	36.	2	9
Total	87,607.	7	7
3. Provincial Contribution out of Rs 450 only Rs 213-12-11 received	87416	1	9
Claims—			
Advances Recoverable—			
Permanent advance	140	"	"
Advances for works, &c. ..	60	1	"
Total ..	" 140	"	"
	200	1	"
Grand Total ..	87807. 87556	8 1	7 9

STATEMENT III.—*Municipality of* Masulipatam Abstract of Deposits Account for the year 1895-96.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	9546	15	4	1. Credited to Municipal Funds	2622	3	3
1. Deposits by Appellants	2668	12	9	2. Returned to Appellants	453	14	4
2. Do by Renters	50	"	"	3. Do. to Renters	3828	4	"
3. Do. by Contractors	20	"	"	4. Do. to Contractors	420	"	"
4. Do. as Security by Municipal Servants				5. Do. to Municipal Servants	"	"	"
5. Deposited for the execution of work for which Private Parties are liable ..				6. Do. to Parties	"	"	"
6. Other Deposits under the Act or bye-laws	1573	10	5	7. Paid to Claimants	140	15	10
Total Receipts ..	4312	6	11	Total ..	7465	5	5
Grand Total ..	13859	6	3	Balance * ..	6394	10	10
				Grand Total ..	13859	6	3

*Details of Balance.

	No. of items.	Year.	No of items.	Year.	No of items.	Year	No. of items.	Year. 88-89	No of items.	Year. 92-93	No. of items.	Year. 94-95	No. of items.	Year. 95-96	Total. No of items.	Total. Rs. A. 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	2 11 4			21	167 8 "	22	170 6 4	
Renters' do. ..											1	30 " "	1	50 " "	2	80 " "	
Contractors' do. ..											2	300 " "	1	20 " "	3	320 " "	
Municipal Servants' Deposits							1	300 " "	4	2000 " "	3	2000 " "		" " "	8	4300 " "	
Deposits for Work ..														" " "		" " "	
Miscellaneous Deposits, viz'											1	" " 4	5	152 7 10 5	6	152 7 10 9	
Total ..							1	300 " "	5	2000 2 11 4 4	7	2330 " " 4	29	1652 5	41	6398 1 1	

Statement IV-A.—*Municipality of* Masulipatam Demand, Collection, and Balance statement for the year 1895-96.

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.	10282 " "	537 8 "	9744 8 "	7728 8 "	" " "	" " "	2016 " "
2. ,, on buildings	12670 4 8	18 1 2	12652 3 6	10493 10 9	61 6 6	79 7 3	2097 2 9
3. ,, on lands	1300 10 5	" " "	1300 10 5	487 4 6	" " "	" " "	813 5 11
4. Water-tax on buildings and lands ..	2791 12 5	3 9 8	2788 2 9	2194 7 9	12 2 2	15 13 "	581 8 10
5. Tolls (gross receipts)	20612 8 "	" " "	20612 8 "	20612 8 "	" " "	" " "	" " "
6. Market rents	7834 12 6	" " "	7834 12 6	7441 6 6	" " "	" " "	393 6 "
7. Slaughter-house fees	1193 13 "	" " "	1193 13 "	1193 13 "	" " "	" " "	" " "
8. Rent of cart-stands	1303 8 3	" " "	1303 8 3	1303 8 3	" " "	" " "	" " "
9. Private scavenging fees	5079 "	" " "	5079 "	466 13 "	" " "	" " "	4012 "
10. Rent of Lands	231 10 4	" " "	231 10 4	231 10 4	" " "	" " "	" " "
11. Rent of Buildings	180 " "	" " "	180 " "	165 " "	" " "	" " "	15 " "
12. Cesspool fees	141 " "	" " "	141 " "	90 " "	" " "	" " "	51 " "
13. Cart Stand Refuse	200	" " "	200 " "	56 " "			144 " "
14.							6152 3 6

Statement IV-B.—*Municipality of* Masulipatam, Demand, Collection, and Balance Statement for the year 1895-96—*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.	1106	8	"	1710	"	"	2816	8	"	570	"	"	91	"	"	88	"	"	2155	8	-	1890 to 1895
2. " on buildings	1364	5	2	2063	12	10	3428	2	"	1239	14	6	11	4	"	11	4	"	2176	15	6	Do
3. " on lands	1110	2	1	890	13	5	2000	15	6	346	11	4	"	"	"	"	"	"	1654	3	9	Do
4. Water-tax on buildings and lands ..	305	6	10	590	12	3	896	3	1	311	13	1	2	4	"	2	4	"	581	2	"	1893-94.
5. Tolls	"	"	"	3684	9	7	3684	9	7	3363	13	5	"	"	"	"	"	"	320	12	2	1894-95.
6. Market rents	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
7. Slaughter-house fees	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	
8. Rent of cart-stands	"	"	"	175	4	3	175	4	3	"	"	"	"	"	"	"	"	"	175	4	3	Do
9. Private scavenging fees	27	12	"	31	12	"	59	8	"	15	4	"	"	"	"	"	"	"	44	4	"	1893-94 & 1894-95
10. Water supply	76	2	7	"	"	"	76	2	7	"	"	"	"	"	"	"	"	"	76	2	7	1892-93 & 94-
11. Cesspools	"	"	"	4	4	-	4	4	"	3	8	"	"	"	"	"	"	"	"	12	"	
12. Rent of Buildings	"	"	"	45	"	"	45	"	"										45	"	"	
13.																			7231	"	3	
14.																						

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

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	150	1	"
(2) Amount advanced during the year	50	"	"
Total ..	200.	1.	"
(3) Amount adjusted during the year—			
(a) On account of advances made during the year	"	"	"
(b) Do. previous years	"	"	"
Total amount oustanding at the end of the year* ..	200	1	"
Total ..	200.	1.	"
Add Overpayments to a Contractor as noticed below	168.15.8		
	369. " .8		

* *Details of Balance.*

Permanent Advances

Manager Municipal Office	30. " "	
The District Surgeon for Vaccine contingencies and " for Hospital Contingencies	60 " "	
Overseer	50 " "	140 — " — "
Others		
Court fee Stamps for prosecutions	21 " "	
Court Cost	39 1 "	
Over payment to Contractor Perumal Raghavaya Naidoo on Vouchers 118, 119 and 122 on account of Culverts	168. 15. 8	229 — " — 8
Grand Total		369 — " — 8

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Receipts				
2.b. Tax on Buildings &c —	11,737 2 4	11,733 9 3	− 3 9 1	(1) Excess collections transferred to Deposits
c. Do. Lands —	834 1 2	834 " 3	− " " 11	(2) Do — Do — Do —
d. Water Tax on Buildings and Lands —	2,507 " 9	2,506 4 10	− 0 11 11	(3) — Do — Do — Do —
e. Tax on Vehicles —	702 " "	699 " "	− 3 " "	(3.A) Error in classification rectified
f. Tax on Animals —	1,036 8 "	1,039 8 "	+ 3 " "	
h. Tolls - Gross receipts	23,976 5 5	23,976 5 6	− 1 1 "	(4) Tolls collected from a Police Inspector refunded within the year. Eliminated
Net Receipts —	16,631 11 8	16,631 " 4	− " 11 4	(5) Being two-third of the above amount omitted as per remarks against (4) —
4. Revenue apart from taxation h. Fines under Municipal and Other Acts —	906 8 "	907 8 "	+ 1 " "	(6) Magisterial fines of 95-96 advised subsequent to 31-3-96 added
Expenditure				
Grant I. 1. h. Buildings &c —	2,554 1 8	2,519 4 11	− 34 12 9	(7) Supplying tin boxes, lanterns &c to Toll gates transferred to Grant V.
2 Repairs - Communications	7,495 5 4	7,326 5 8	− 168 15 8	(8) Being overpayments to Contractor Perry Raghunayakulu on Vrs: 118, 119 and 122 of March/96 on account of Culvert works due to erroneous preparation of Measurement Sheet for two arches instead of one — Transferred to "Advances Recoverable" —

Statement VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
d. Water supply Repairs to works Machinery —	2,157 7 4	3,521 7 4	+ 1,364 " "	(9) Payment to Government on account of water supplied to the town — transferred.
5. b. Contribution to Provincial Funds	1,364 " "	" " "	− 1,364 " "	(see (9))
Grant IV. g. Other Charges iii. Printing —	413 11 1	110 1 6	− 303 9 7	(10) Cost of printing and supplying Municipal account forms transferred to Grant V. b. ii.
Grant V. b. ii. Purchase of account books	" " "	303 9 7	+ 303 9 7	(11) — Do — Do —
c. ii. Toll Contingencies	281 2 "	314 13 9	+ 34 12 9	(12) Vide remarks against (7) above —
			− 1 1 "	(13) — Do — Do — (4) —. The refund was erroneously included under this head.
Advances b. Others —	" " "	168 15 8	+ 168 15 8	(14) Vide remark against (8) above
Balance Municipal fund —	9,793 " 3	9,790 " "	− 3 9 1	(15) — (1)
			− " " 11	(16) — (2)
			− " 11 4	(17) — (5)
			− " 11 11	(18) — (3)
			+ 1 " "	(19) — (6)
			+ 1 1 "	(20) — (13)
Statement III Other Deposits —	15,773 10 2	15,777 10 5	+ 3 9 1	(21) — (1)
			+ " " 11	(22) — (2)
			+ " 11 11	(23) — (3)
			− " 5 8	(24) Being a third of Rs 1-1-0 refund of Tolls erroneously omitted to be taken into account in transferring to Deposits the amounts payable to District Board now deducted.

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Balance	6394 " 10	6398 1 1	+ 3 9 1	(25) Vide remarks against 21 to 24.
			+ " " 11	
			+ " 11 11	
			− " 5 8	
Statement IV. A				
2. Jaxon Buildings—				
Remitted by Council	" " "	18 1 2	+ 18 1 2	(26) Error in Classification rectified
Remitted on account of Vacancy	" " "	61 6 "	+ 61 6 "	
Written off	79 7 3	" " "	− 18 1 2	
			− 61 6 "	
			− " " 1	
4. Water Jaxon Buildings				
Remitted by Council	" " "	3 98	+ 3 9 8	(27)
Remitted on account of Vacancy	" " "	12 2 24	+ 12 2 2	——— Do ———
Written off	15 13 11	" " "	− 15 13 11	
5. Tolls— Demand	20612 8 "	20611 7 "	− 1 1 "	(27. A) Vide remark against item (4) above.
— Do — Collection	20612 8 "	20611 7 "	− 1 1 "	
13. Cart Stand Refuse	. . .	. . .	. . .	Sale proceeds of Cart Stand refuse added to the Demand
Arrears				
Jaxon Accts Remitted	" " "	91 " "	+ 91 " "	(28) Error in classification rectified
— Do — Written off	88 " "	" " "	− 88 " "	
Balance	2158 8 "	2153 8 "	− 3 " "	The sum of £3 — — being the amount remitted in 93-94 was erroneously included in balance, hence eliminated
Jaxon Buildings—				
Collected	1243 7 7	1239 14 6	− 3 9 1	(29) Vide remark against (1) 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.
Remitted	" " "	11 4 "	+ 11 4 "	(30) Error in classification rectified
Written off	11 4 "	" " "	− 11 4 "	
Balance	21736 5	21761 5 6	+ 3 9 1	(31) — See (29) above.
Jaxon Lands Collected	346 12 8	346 11 9	− " " 11	(32) — See (2) above.
Balance	1654 2 10	1654 3 9	+ " " 11	(33) ——— Do ———
Water Jaxon Buildings				
Collected	312 9 "	311 13 1	− " 11 11	(34) ——— (3) ———
Balance	581 6 1	582 2 "	+ " 11 11	
Remitted	" " "	24 "	+ 24 "	(35) Error in classification rectified
Written off	24 "	" " "	− 24 "	
Tolls				Arrears of 94-95 Correctly shewn. Added as per last audit Report.
Rents of Buildings				

When given for copying 20-7-97
When copied 20-7-97 189.
When examined 21/7/97
When signed

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.