

Local & Munl. (1897) INDEXED^{MS} Department.

MISCELLANEOUS.

G.O., No. 613 M.

DATED 18-3-97-

DEPARTMENT

[Despatch Abstract.]

Accounts

Recording with remarks report on the
audit of the — of the Leaddagah Min. Of.
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.

Local & Munl. (1896) Department.

COLLECTOR'S OFFICE
21-NOV-1896
CUDAPPAH

CURRENT No. 957/M

1) C.N. 2447/96
2) Resub. C.N. 957/96
3) 299602/96
From The Accountant
Maddur
SECRETARY TO GOVERNMENT
MUNICIPAL DEPARTMENT
4-MAR-1897

In Order No. 613 mms. 18/3/97

Recorded.

No. L.7.2
443

2. The delay of more than
three months in forwarding this report
(which has occurred in the Municipal
office) is unsatisfactory and should
have been explained.

18
18/3/97

18/3/97

Dated 19th November 1896.

Received 4-3-1897

Registered 4-3-1897

Enclosures 1

Spare copies

SUBJECT.

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

To
The Chairman, M.C. Cuddappah.
Accountant-General.

Copy 20/3/97

11/3 4/17/97

Inspector of Accounts

BACK PAPERS.

G.O.	No	Department.	Date.
-	1533	M Press	9.9.96
-	192	Munis	4.2.96
-	990	L Press	of 1896

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Report on the audit of the Accounts of the Cuddapah
Municipality for the year 1895-96

Dated 20th Oct 1896.

To

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 Cuddapah 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. 6485-1-9, was in agreement with that appearing in the Bank Pass Book allowing for outstanding cheques, and for deposits, cash in hand and Rs. 16-1- being material fines at May 1896 owing to late intimations.

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,

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

I have &c.,
(Signed) Charles Brite,
Asst. Insp. of L. F. Accts.

Forwarded to the Accountant General,
(Signed) W. J. F. Williamson,
Inspector of L. F. Accts.

PTD
443

Forwarded to the Secretary to Government,
Local and Municipal Department, Fort St George,
through the Chairman, Municipal Council,
Cuddapah and the Collector, Cuddapah.

Fort St George
Acct Genl's Office
19th Nov 1963

Chairman
off. Accountant General.

R
N

Forwarded to the
Chairman Municipal
Council, Cuddapah

Received by
24.11.63

Revenue Collector

LOCAL & MUNICIPAL DEPT.
24.11.63 NO. 2511 No. 957/M
2-3-97

Submitted to the
Secretary to Government
Local & Municipal Dept
Fort Saint George.

Mun. Council

Chairman

STATEMENT I.

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

Heads of Account.			1895-96.						Revised Estimate for 1895-96.		
			Detail of Minor heads.			Totals of Major heads.					
			RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—											
a. Municipal Fund			6445	1	9				6450		
b. Endowments											
c. Water-tax Fund						6445	1	9			
Total ..						6445	1	9	6450		
2. MUNICIPAL RATES AND TAXES—											
a. Tax on arts, &c. (section 53) ..			4004	0					3900		
b. Tax on buildings (section 63) ..			10014	1	4				10200		
c. Tax on lands (section 63) ..			430	3	2				480		
d. Water-tax on buildings and lands (section 75)			4179	3	8				4200		
e. Tax on vehicles with springs and palanquins (section 77) ..			439	8					300		
f. Tax on animals (section 77) ..			760						900		
g. Tax on carts and other vehicles without springs (section 85) ..			760						800		
h. Tolls (section 91)—											
Gross receipts 807.6-10-0											
Less Local Fund share " " "			807	6	10	8			8110		
i. Penalties on account of—											
i. Tax on arts				8					10		
ii. Tax on buildings			3	13					10		
iii. Tax on lands											
iv. Water-tax on buildings and lands											
v. Tax on vehicles, &c. ..									10		
vi. Tax on animals									10		
vii. Tax on carts, &c. ..											
viii. Evazion of tolls						28660	7	10			
3. REALIZATIONS UNDER SPECIAL ACTS—											
a. Pounds											
b. Ferry rents											
c. Fees under Act II of 1888 ..			25			25			40		
Carried over ..						28695	7	10	28970		

STATEMENT I—cont.

Heads of Account.	1895-96.						Revised Estimate for 1895-96.		
	Detail of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				28693	7	4	28970	-	-
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands ..	9	2					10	-	-
ii. Rent of buildings ..								-	-
iii. Avenue receipts ..	13	5	6				10	-	-
iv. Fees from Travellers' Bungalows ..	174						200	-	-
b. i. Sale-proceeds of lands ..									
ii. Produce of lands, gardens, &c. ..									
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c. ..	184	13	6				200	-	-
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	325						320	-	-
d. i. Fees from educational institutions ..	3424	10	3				3300	-	-
ii. Other revenue from educational institutions ..									
iii. Sale-proceeds of books in Municipal Book Depot ..									
e. i. Sale-proceeds and composition fees of medicines ..	140	9	11				100	-	-
ii. Other Hospital receipts ..									
f. i. Income from markets ..	(N) 3704	8	3				3600	-	-
ii. „ slaughter houses. ..	(A) 1898	2	10				1600	-	-
g. Other fees ..									
i. Distraint fees ..	3	12							
ii. License fees ..	543	14					400	-	-
iii. Cart-stand fees ..	(Q) 226	9	9				190	-	-
iv. Fees from extracts from Birth and Death Registers ..	7						10	-	-
h. Fines under Municipal and other Acts ..	483	9	5				400	-	-
i. Interest on investments—									
i. General, including choultries ..									
ii. Educational ..	97	13	2				140	-	-
iii. Medical ..	377		9				350	-	-
j. Premium on loans ..				11614	5	4			
Carried over ..				40307	13	8	39840	-	-

(C) includes interest.

Statement II—cont.

Heads of Account.	1895-96.						Revised Estimate for 1895-96.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				40307	13	8	39840		
5. GRANTS AND CONTRIBUTIONS--									
a. From Government--									
i. Education--									
Normal stipends ..	90						120		
Buildings ..									
Municipal Schools ..	3098	7	2				3100		
Other purposes ..									
ii. Medical ..									
iii. Other purposes--									
Communications ..									
Water-supply ..									
Drainage ..									
Sanitation ..									
Other purposes ..									
b. From Local Boards--									
i. Education ..									
ii. Medical ..	2500						2500		
iii. Other purposes ..									
c. Other grants and contributions--									
i. Education ..									
ii. Medical ..									
iii. Other purposes ..	100			5698	7	2	100		
6. MISCELLANEOUS--									
a. Recoveries on account of service rendered to private individuals--									
i. Private scavenging ..	1254	6					900		
ii. Other purposes ..	1261	1	6				1000		
b. Other items--									
i. Fishery rents ..									
ii. Refunds of Expenditure of previous year ..	35	4	3				35		
iii. Fee for numbering carts, &c.	1	8		2552	3	9	75		
Carried over ..				48558	8	7	47670		

Statement II—*cont.*

Heads of Account.	1895-96.						Revised Estimate for 1895-96.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				48,558	8	7 1/2	47,670	-	-
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.	573	3	4				400	-	-
d. Advances—									
i. Permanent							260	-	-
ii. Others	2130	10	.	2643	13	4			
									</

~~NOTE TO STATEMENT I~~

1. Tax on arts, &c., is levied on $\frac{\text{the first} -}{\text{all}}$ classes.
2. Tax on buildings levied at per cent. and tax on lands at $\frac{\text{per cent. of rent value.}}{\text{annas for every 80 square yards.}}$
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 official year .
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 *Cuddapah*
for the official year 1895-96.

Statement II—cont.

Heads of Account.	1895-96.						Revised Estimate for 1895-96.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				7150	61		7400		
GRANT II—(Education)—cont.									
ii. On salary Results System—									
a. Fixed Payments	1403	14	10				1300		
b. Results Grants	440	4	3				380		
c. Contingencies	127	5	"	2059	81		150		
3. SALARY GRANTS									
4. RESULTS GRANTS	510	12	"	510	12	"	400		
5. COMBINED GRANTS—									
a. Fixed payments									
b. Results Grants									
6. INSPECTION—									
a. Contributions to Local Boards..	90						90		
b. Municipal Inspectors—									
i. Establishment	147	12	"				160		
ii. Contingencies	10	14	"	256	10	11	10		
7. MISCELLANEOUS—									
a. Building, furniture, &c., grants.									
b. Common gymnasium—									
i. Establishment	120						120		
ii. Contingencies									
c. Other items				120					
Total, Grant II ..				10105	51		10090		
GRANT III—(Sanitation and Medical Services.)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	2100		10				2700		
b. Medicines and Supplies ..	1705	12	8				1900		
c. Diet of Patients	1102	13	10				1250		
d. Sundries and Contingencies ..	1022	10	2				1000		
e. Contributions to Local Boards..				6519	56				
Carried over ..				6519	56		6850		

Statement II—cont.

Heads of Account.	1895-96						Revised Estimate for 1895-96.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				6519	56		6850		
GRANT III—Sanitation and Medical Services—cont.									
2. a. CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..	243						60		
ii. Sanitary Inspection ..	165						140		
iii. Medical reserve staff ..	32						60		
iv. Cutlers' Establishment ..	6			446			10		
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—									
i. Medical Schools ..									
ii. Reserve staff ..									
c. OTHER CONTRIBUTIONS ..									
3. VACCINATION—									
a. Establishment ..	138	0	"				140		
b. Contingencies ..	97	5	1				100		
c. Contributions to Local Boards ..				235	13	1			
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment ..	116	7	3				120		
b. Contingencies ..	3	4	0	119	"	"	10		
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—									
a. i. Establishment ..	4225	12	0				4230		
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2436	14	9				2500		
b. Private scavenging—									
i. Establishment ..	979	0	3				1060		
ii. Contingencies, such as cost of scavenging carts, &c. ..	7	0	"				20		
c. Cholera charges ..	82	0	6				100		
d. Contingencies ..	84	14	3	7847	1	9	100		
Total, Grant III ..				15138		3	15500		

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Statement II—cont.

Heads of Account.	1895-96.						Revised Estimate for 1895-96.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	7108	6	4				6160		
Advances recoverable—									
a. Permanent.. ..	10						10		
b. Others	66	15					270		
Refunds of other than current collections									
Discount	59	13	8				60		
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
				7245	3				
Total Expenditure ..				61.62	55		50240		
Balances—									
a. Municipal Fund	6485	29					4640		
b. Endowments									
c. Water-tax Fund				6485	29				

NOTE TO STATEMENT II.
Position of the Municipality of *Cuddapah* on 31st March 1896.

LIABILITIES.			ASSETS.		
	RS.	A. P.		RS.	A. P.
Balance of Loans ..	49000	.	Municipal Balance..	Cash ..	6485 29
" Special loan ..	9206	3 10		Securities ..	9
Deposits to be adjusted ..	2918	9 9		Cash ..	987 15 2
	9	13 9		Securities ..	1930 10 6
Other Liabilities (in detail) ..	409	.	Deposit Balance ..	Cash ..	987 15 2
	2324	.		Securities ..	1930 10 6
(a) Balance of loan from			Sinking Fund of loans ..		16206 14 4
" Trust Capital" 1400					15700
(b) Remits from - 9			Funded Capital of endowed institutions,		
			Hospitals, &c. ..		14100 6
(c) Interest on loan due to					59204 7 6
Missionary Association - 915			Total ..		39711 4
	2324				
			Value of Premises, &c. ..		66000
			Do. of Tools and plant ..		7260
			Do. of Live stock ..		
			Do. of Furniture ..		1002 2 3
			Arrears of taxes, &c. ..		950 3 6
			Other assets (in detail) ..		286 14 11
			(a) Balance of net cost of		510
			High School Department - 3162-4-7		
			(b) Medicine bills - 44-10-4		
			Total ..		74426 2 5
			(c) Toll interest - 126-8-4		74773 2
			(d) Market - 1-4-4		
			(e) Interest on overdraft		
			Kisti as per State - 152-11-10		
			(f) Dues on account of		
			pipe laying - 4-9-9		
			(g) Interest on British		
			Government - 62-12-6		
			Claims—		
			Advances Recoverable—		
			Permanent advance ..		30
			Advances for works, &c. ..		12 12 9
					66 15 2
			Total ..		96 15 2
					154 12 9
Total ..	63449	7 7	Grand Total ..	114233	1 9
	62533	13 7		114129	10 15

	RS.	A. P.	RS.	A. P.
Balance brought forward ..	2786 187 ~~2749 47~~			
1 Deposits by Appellants ..				
2 Do. by Reuteurs ..				
3 Do. by Contractors ..				
4 Do. as Security by Municipal Servants ..				
5 Deposited for the execution of work for which Private Parties are liable ..				
6 Other Deposits under the Act or bye-laws ..				
Total Receipts ..	6242 44 6286 51		Total ..	6172 14 11
Grand Total ..	8991 8 10 8972 2 8		Balance * ..	2918 9 9
			Grand Total ..	8991 8 10

Details of Balance.

[illegible]

Statement IV-A.---Municipality of

Cuddapah

Demand, Collection and Balance Statement for the year 1895-96.

CURRENT.

Statement IV-B.—Municipality of

ARREARS.

Tax.

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

(1) Total amount outstanding at the beginning of the year	..	..	..	224579
(2) Amount advanced during the year	..	..	..	409215
			Total	629869
(2) Amount adjusted during the year—				
(a) On account of advances made during the year	..	..	..	4016
(b) Do. previous years	..	..	..	213010
Total amount outstanding at the end of the year*	..			151129
			Total	629869

* *Details of Balance.*

Previous year.

Municipal Act. 23-0-9

Permanent Advances of }
Office - 3 } 20-22 43-0-9

1894-95

Attendance Register. 7-5-11

Process fees — 24-0- 31-13 —

1895-96

Process fees — 35-8-

Law Chaffs — 31-7-

Permanent Advance }
High School } 10-00 76-15-00

fraud total 151-129

Other Deposits — 559. 5596 + . . 6(7) See item (1).

Statement of Differences—cont.

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