[L. & M. 1,000—13-1-98.]

Local & Muni. (1898) Department.

MISCELLANEOUS.

G.O., No. 1231 M.

DATED 11-7-98.

INDEXED.

DESPATCHED

[Despatch Abstract.]

Accounts.

Recording report on the Audit of the ——— of the Rajahmundry Municipality for 1896-97.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

✓ 1835 Eff

Local & Munl. (189) Department.

CURRENT No. 2148 M

From The Chairman,
Municipal Council
Rajahmundry

U

Mis Order No. 1231 M Mis dt 11-7-98.

Recorded.

No. 194

V.A
11/7/98

Ade
7/7/98

Dated 19th June 1898

Received 27th June 1898

Registered

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SUBJECT.

Forwarding the audit report
of the Municipality for the
year 1896-97

To
The Accountant General
Dupd 18/7/98

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Local 804 of 98 yrs
Rev

Local & Munl. (1898) Department.

CURRENT No.

112
15/3/98

From The Accountant General Madras.

Order

No. L.F.D. 792

Dated 3rd March 1898

Received 5/4

Registered 7 MAR 1898

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SUBJECT.

Forwarding report on the audit of the Rajahmundry municipal accounts for 1896-97.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

15/3/97

Report on the audit of the Accounts of the Rajahmundry Municipality for the year 1896-97.

Madras
Dated 28th January 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 Rajahmundry Municipality for the year 1896-97.

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. 8858-12-9, was in agreement with that appearing in the ~~Bank~~ Sub-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 etc.,
(Signed) P. Rajagopaul Mudaliar
Assistant Inspector of Local Fund Accounts.

Forwarded to the Accountant-General.

(Signed) W. J. F. Williamson,
Assistant Accountant-General
and Inspector of Local Fund Accounts.

L.F.D.
792

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

Fort St. George,
Accountant-General's office,
3rd March 1898.

J. Mannen
Accountant-General.

D.O. on Cur. No. 804 dated 7 W 98
7 10-3-98

DESPATCH
14 MAR. 1898

Forwarded to the Chairman, Municipal Council Rajahmundry

Collector

V.P. 4328

7/8398 8398

10 MAR. 98

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Rajahmundry for the official year 1896-97.

Heads of Account.	1896-97. Details of Minor heads.			1896-97. Totals of Major heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	8177	6	11				8180	-	-
b. Endowments									
c. Water-tax Fund									
Total ..				8177	6	11	8180	-	-
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	4313	8	-				5640	-	-
b. Tax on buildings (section 63) ..	9780	7	4				11800	-	-
c. Tax on lands (section 63) ..	203	4	9				300	-	-
d. Water-tax on buildings and lands (section 75)	-	-	-				-	-	-
e. Tax on vehicles with springs, and palanquins (section 77) ..	164	-	-				230	-	-
f. Tax on animals (section 77) ..	554	8	-				550	-	-
g. Tax on carts and other vehicles without springs (section 85) ..	1210	-	-				1230	-	-
h. Tolls (section 91)—									
Gross receipts	5575	-	-				5580	-	-
Less Local Fund share ..									
i. Penalties on account of—									
i. Tax on ~~arts~~ markets ..		2	-						
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				21800	4/14	1			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..							50	-	-
Carried over ..				21800	4/14	1	25380	-	-

STATEMENT I—*cont.*

Heads of Account.	1896-97. Details of Minor heads. RS.	A.	P.	Totals of Major heads. RS.	A.	P.	Revised Estimate for 1896-97 RS.	A.	P.
Brought forward ..				21800	14	1	25380	-	-
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands									
ii. Rent of buildings ..									
iii. Avenue receipts ..	33	13	6				30	-	-
iv. Fees from Travellers' Bungalows	244	7	-				300	-	-
b. i. Sale-proceeds of lands ..	1736						1750	-	-
ii. Produce of lands, gardens, &c.	75	11	3				160	-	-
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	135 / 210	1 / 12	-						
c. Conservancy receipts—	117	1	9				180	-	-
Sale-proceeds of night-soil, street refuse, &c. ..	90	1	6				60	-	-
d. i. Fees from educational institutions	3158	4	-				2500	-	-
ii. Other revenue from educational institutions ..									
iii. Sale-proceeds of books in Municipal Book Depôt ..									
e. i. Sale-proceeds and composition fees of medicines ..	149	11	9				130	-	
ii. Other Hospital receipts ..	36	8	-						
f. i. Income from markets ..	4358	10 8	-				4475	-	-
ii. „ slaughter-houses ..	947	2	8				945	-	-
g. Other fees									
i. Distraint fees	38	7	-				30	-	-
ii. License fees	284	12	-				400	-	-
iii. Cart-stand fees ..	255	-	-				255	-	-
iv. Fees from extracts from Birth and Death Registers ..	7	-	-				15	-	-
Searching + copying fees ..	11	5	-						
h. Fines—									
i. Fines under Municipal and other Acts	811	1	6				500	-	-
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	52	5	10				50	-	-
j. Premium on loans									
Carried over ..				34343 2	11 3	7	37160	-	

* Includes interest.

Statement I—*cont.*

Heads of Account.	1896-97. Datails of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
Brought forward ..				34343 2	11 3	7	37160	-	-
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings							70	-	-
Gymnastic Instructor Municipal Schools ..	102	5	4				100	-	-
Drawing master ..									
Other purposes ..									
ii. Medical									
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
✓ Other purposes Quitrents.	115	4	-				500	-	-
b. From Local Boards—									
i. Education									
ii. Medical	3000	-	-				3000	-	-
iii. Other purposes Choultry	960	-	-				960	-	-
c. Other grants and contributions—									
i. Education									
ii. Medical									
iii. Other purposes									
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging Latrines	2637	8	-				4000	-	-
ii. Other purposes Cesspools	950	-	-						
b. Other items—									
i. Fishery rents									
ii. Refunds of Expenditure of previous year	60	9	6						
iii. Fees for numbering carts, &c.	39	5	-				40	-	-
Sale of vaccine lymph	360	-	-				350	-	-
Carried over ..				42447 507	9 11	11 5	46180	-	-

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				42447 507	11	9 5	46180	-	-
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	65 6	4	6				10	-	-
							710	-	-
Total Receipts ..				42513	5	5	46900	-	-
Add opening balance ..				8177	6	11	8180	-	-
Grand Total ..				50690	11	4	55080	-	-

Expenditure on toll tickets and process fees and overpayments to District Boards on account of tolls, should be debited to advances recoverable in Statement II, and when these are recovered, the recoveries should be credited to this head.

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7 per cent., and tax on land at ~~annas~~ 7 per cent. of rent value. for every 80 square yards.
3. Water tax on buildings and lands is levied at Nil 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. 1119 dt 28-10-77 & 420 dt 24-3-93
8. The house-tax registers were last revised in the official year 1891-92, and the land tax registers in the same official year
9. The total extent of land assessed is 23 acres.
10. The mode of estimating the annual rental of houses and lands is as follows :— the assessments is calculated on the gross annual rental in cases of buildings and lands actually rented. the rental in cases of those not rented is calculated with reference to those in the neighbourhood.

Statement II.

Expenditure from the Municipal Fund of the Town of Rajahmundry for the official year 1896-97.

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications	790	7	-				4790	-	-
b. Buildings	1239	15	10				1200	-	-
c. Drainage									
d. Water-supply									
e. Miscellaneous public improvements									
2. REPAIRS—									
a. Communications	3428	1	4				3680	-	-
b. Buildings	2309	4	9				1300	-	-
c. Drainage—									
i. Repairs to works ..	159	2	9				200	-	-
ii. Establishment for flushing drains, &c.									
d. Water-supply—									
i. Repairs to works, machinery, &c.	511	1	5				400	-	-
ii. Establishment	118	12	-				120	-	-
iii. Contingencies	49	9	2				50	-	-
e. Miscellaneous public improvements									
3. ESTABLISHMENT	601	1	2				610	-	-
Contingencies -- --	63	13	3				50	-	-
4. TOOLS AND PLANT AND OTHER STORES	5	-	-				50	-	-
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									
Total, Grant I ..				9276	4	8	12450	-	-
GRANT II—(*Education*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards ..									
b. Stipends to Normal students ..	20	-	-				40	-	-
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment ..	2785	6	6				2800	-	-
b. Contingencies ..	184	12	3				200	-	-
Carried over ..				2990	2	9	3040	-	-

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				2990	2	9	3040	-	-
GRANT II—(*Education*)—cont.									
ii. On Salary Result System—									
a. Fixed Payments	370	11	5						
b. Result Grants	169	12	3				370	-	-
c. Contingencies	93	8	-				200	-	-
3. Salary Grants	-	-	-				130	-	-
4. Result Grants	1016	-	-						
5. Combined Grants—							1000	-	-
a. Fixed payments									
b. Result Grants									
6. Inspection—									
a. Contributions to Local Boards..									
b. Municipal Inspectors—									
i Establishment	240	-	-						
ii. Contingencies	24	4	9				240	-	-
7. Miscellaneous—							70	-	-
a. Buildings, furniture, &c., grants.	48	9	4						
b. Common gymnasium--							50	-	-
i. Establishment	144	-	-						
ii. Contingencies	2	3	11				140	-	-
c ~~Other items~~ Drawing Master.	300	-	-				60	-	-
" Contingencies	-	-	-				300	-	-
Total, Grant II ..				5399	4	5	20	-	-
							5620	-	-
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	1811	12	-						
b. Medicines and Supplies ..	2582	6	8				1810	-	-
c. Diet of Patients	664	13	10				3240	-	-
d. Sundries and Contingencies ..	893	6	-				1000	-	-
e. Contributions to Local Boards..							760	-	-
Carried over ..				5952	6	6	6810	-	-

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS	A.	P.	RS.	A.	P.	RS	A.	P.
Brought forward ..				5952	6	6	6810	-	-
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* Contributions to Provincial Funds for—									
i. Medical College ..	141	-	-				180	-	-
ii. Sanitary Inspection ..	113	-	-				110	-	-
iii. Medical reserve staff ..	32	-	-				20	-	-
iv. Cutlers' Establishment ..									
b. Contributions to Local Boards, &c., for—									
i. Medical Schools ..									
ii. Reserve staff									
c. Other Contributions ..									
3. Vaccination—									
a. Establishment	334	13	2				340	-	-
b. Contingencies	289	2	6				360	-	-
c. Contributions to Local Boards ..									
4. Registration of Births and Deaths—									
a. Establishment	143	12	-				140	-	-
b. Contingencies									
5. Conservancy, Road cleaning, and Road watering—									
a. i. Establishment	4999	1	9				5225	-	-
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1852	6	7				1850	-	-
b. Private scavenging—									
i. Establishment	2296	6	-				2295	-	-
ii. Contingencies, such as cost of scavenging carts, &c. ..	1867	15	7				1860	-	-
c. Cholera charges	1090	3	2				810	-	-
d. Contingencies	155	9	6				100	-	-
Total, Grant III ..				19267	10	9	20100	-	-

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	490	7	2				492	-	-
b. Contingencies	1880	4	8	2370	11	10	1838	-	-
2. i. MARKETS—									
a. Establishment	60	-	-						
b. Contingencies				60	-	-	60	-	-
ii. SLAUGHTER-HOUSE—									
a. Establishment	311	10	5						
b. Contingencies	176	11	11	488	6	4	310	-	-
3. CHOULTRIES—							200	-	-
a. Establishment	192	-	-						
b. Contingencies	131	7	-	323	7	-	195	-	-
c. Feeding Travellers							165	-	-
4. TRAVELLERS' BUNGALOW—									
a. Establishment	101	4	-						
b. Contingencies	82	11	-	183	15	-	100	-	-
5. AVENUES—							100	-	-
a. Establishment									
b. Contingencies									
6. PUBLIC GARDEN—									
a. Establishment	288	-	-						
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..	228	-	3	516	-	3	290	-	-
7. SURVEY OF LAND							300	-	-
8. FIRE—							50	-	-
a. Establishment									
b. Purchase of fire-engines, buckets, repairs, &c.									
9. POUNDS—	27	13	-	27	13	-	20	-	-
a. Establishment									
b. Contingencies									
Carried over ..				3970	5	5	4120	-	-

* Numbering fees 38-10-0
Law charges 14-5-0
Process fees 1-4-0
57-3-0

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				3970	5	5	4120	-	-
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
10. OTHER CHARGES—									
i. Work done for private individuals, other than private scavenging									
ii. Rewards for destruction of wild animals and snakes ..							50	-	-
iii. Printing	910	2	8	910	2	8	700	-	-
iv. Compensation for lands ..	* 54 3 - / 38 10 - / 14 5 -			57 3 - / 52 15 -			40	-	-
v. Other items ~~Numbering fees Law charges~~									
Total, Grant IV ..				4933	11	1	4910	-	-
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	1165	2	7				1167	-	-
ii. Inspection				1165	2	7			
b. Collection of Municipal Taxes—									
i. Establishment	473	2	9				500	-	-
ii. Purchase of account books, paper, money boxes, repairs to out-posts, &c.	112	3	11	585	6	8	100	-	-
c. Collection of Tolls—									
i. Establishment	28	12	6	28	12	6	50	-	-
ii. Contingencies									
d. Office contingencies other than (*b*) (ii)	582	1	-	582	1	-	453	-	-
e. Contributions for Central office and Audit establishments ..	242	-	-	242	-	-	190	-	-
Total, Grant V ..				2603	6	9	2460	-	-
REPAYMENT OF DEBT—									
a. Instalments paid during the year									
b. Invested on account of Sinking Fund (Value of securities purchased)									
c. Charges of investment ..									
Carried over ..									

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	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	15	-	-						
b. Others	157	4	3				10	-	-
Refunds of other than current collections.	179	7	8	172	4	3	650	-	-
Discount				179	7	8	360	-	-
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b In Savings Bank									
Total Expenditure ..				41837 3	13 1	7 7	46560	-	-
Balances—									
a. Municipal Fund				8858	12 4	9 9	8520	-	-
b. Endowments									
c. Water tax Fund									
Grand Total ..				50696	10	4	55080	-	-

NOTE TO STATEMENT II.

Position of the Municipality of Rajahmundry *on 31st March* 1897.

LIABILITIES.

	RS.	A.	P.
Balance of Loans			
Deposits to be adjusted ..	7024	6	8
Other Liabilities (in detail) ..			
Total ..	7024	6	8

ASSETS.

		RS.	A.	P.
Municipal Balance ..	Cash	8858	12	9
	Securities ..			
Deposit Balance ..	Cash in Treasury	2516	13	7
	Securities in Savings Bank	4384	2	1
Sinking Fund of loans				
Funded Capital of endowed institutions, Hospitals, &c.		1500	.	.*
Total ..		17383 259	4	5
Value of Premises, &c.		32585	15	1
Do. of Tools and plant		90	7	6
Do. of Live stock		-	-	-
Do. of Furniture		3025	1	3
Arrears of taxes, &c.		5152 47	3	3
Other assets (in detail)		-	-	-
Total ..		40853 48	11	1 8 10
Claims—				
Advances Recoverable—				
Permanent advance		125	-	-
Advances for works, &c. ..		157	4	3
Total ..		282	4	3
Grand Total ..		58519 396	2 1	9 6

* Exclusive of amount erroneously shown in the Deposit Account in past years, attention to which was drawn in the audit notes.

STATEMENT III.—*Municipality of* Rajahmundry Abstract of Deposits Account for the year 1896-97.

	RS.	A.	P
Balance brought forward ..	5713	11	7
1. Deposits by Appellants	137	12	5
2. Do by Renters	3094	2	8
3. Do. by Contractors	50	6	8
4. Do. as Security by Municipal Servants	520	2	-
5. Deposited for the execution of work for which Private Parties are liable ..	267	4	10
6. Other Deposits under the Act or bye-laws	385	13	10
Total Receipts ..	4064	13	7
Grand Total ..	9778	2	2

	RS.	A.	P.
1. Credited to Municipal Funds	2200	4	4
2. Returned to Appellants	75	7	2
3. Do. to Renters	-	-	-
4. Do. to Contractors	60	-	-
5. Do. to Municipal Servants	484	6	3
6. Do. to Parties	166	15	-
7. Paid to Claimants	90	12	9
Total ..	3077	9	6
Balance * ..	7024	6	8
Grand Total ..	10102	-	2

* Details of Balance.

	No. of items.	Year. '88-'89 RS.	A.	P	No of items.	Year. '91-'92 RS	A	P.	No. of items.	Year '92-'93 RS.	A.	P.	No. of items.	Year. '93-'94 RS	A	P	No of items.	Year. '94-'95 RS.	A.	P.	No. of items.	Year. '95-'96 RS.	A.	P.	No. of items.	Year. '96-'97 RS.	A.	P	TOTAL. No of items.	Rs.	A.	P	REMARKS.
Appellants' Deposits ..																					6	5	8	10	4	13	9	3	10	19	2	1	
Renters' do. ..													2	24	4	-					1	40	-	-	56	2239	10	-	59	2303	14	-	
Contractors' do. ..													1	104	9	-	2	30	.	.	4	65	-	-	3	45	-	-	10	244	9	-	
Municipal Servants' Deposits					1	56	1	-													12	23	-	-	13	440	.	.	26	489	1	.	
Deposits for Work ..																						-	.	-		.	.	-		-	-	-	
Miscellaneous Deposits, viz'	1	225	13	6	1	12	3	10	1	3	-	5	1	3595	10	7					2	-	-	2		9	9	1		3844	5	7	
Total ..	1	225	13	6	2	68	4	10	1	3	-	5	4	3722	7	7	2	30	.	.	25	133	9	-		271	12	4		6900	15	8	

Statement IV-A.—*Municipality of* Rajahmundry Demand, Collection, and Balance Statement for the year 1896-97.

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.	4357 - -	99 8 -	4254 8 -	3003 8 - 2997 5 11 6	. . .	. . .	1257 8 - 1256 10
2. ,, on buildings	9326 6 1	13 4 9	9313 1 4	7496 15 7	. . .	. . .	1816 1 9
3. ,, on lands	188 6 6	2 7 2	185 15 4	94 13 9	. . .	. . .	91 1 7
4. Water-tax on buildings and lands ..	. . .	. . .	. . .	. . .	. . .	. . .	. . .
5. Tolls (gross receipts)	5575 - -	. . .	5575 - -	5575 - -	. . .	. . .	. . .
6. Market rents	3742 9 -	. . .	3742 9 -	3693 5 -	. . .	. . .	49 4 -
7. Slaughter-house fees	951 8 -	. . .	951 8 -	947 2 8	. . .	. . .	4 5 4
8. Rent of cart-stands	205 - -	. . .	205 - -	205 - -	. . .	. . .	. . .
9. Private scavenging fees	2967 8 -	. . .	2967 8 -	2534 - -	. . .	1 8 -	432 - -
10. Cesspools	950 - -	. . .	950 - -	950 - -	. . .	. . .	. . .
11. Rent on potters tank site	30 - -	. . .	30 - -	5 - -	. . .	. . .	25 - -
12. Tolls, Penalty or Interest ..	55 15 9	. . .	55 15 9	. . .	. . .	. . .	55 15 9
13. Rent on Burial garden ..	80 - -	. . .	80 - -	60 - -	. . .	. . .	20 - -
14. Sale of night soil	60 - -	. . .	60 - -	60 - -	. . .	. . .	. . .
							3746 8 6 3750 12 5

Statement IV-B.—*Municipality of* Rayakotta, Demand, Collection, and Balance Statement for the year 189 1-97—*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.	347	- -	1562	8 -	1909	8 -	1316	3 -			246	7 -	347	8 -	1894-95 & 1895-96
2. „ on buildings	98	2 1	252	10 -	2619	12 1	2283	11 9			38	2 4	299	13 11	do — do
3. „ on lands	10	8 -	167	6 1	177	14 1	108	7 -			25	- -	34	7 1	1895-96
4. Water-tax on buildings and lands ..											10	8 -	50	15 1	
5. Tolls															
6. Market rents	645	8 6	912	10 -	1361	2 6	665	3 -			255	12 -	440	3 6	1894-95 & 1895-96
7. Slaughter-house fees							50	- -			22	14 -	27	6 -	1895-96
8. Rent of cart-stands			50	- -	50	- -	1038	- -			21	6 -	157	6 -	do
9. Private scavenging fees Latrines ..	21	6 -	261	- -	282	6 -					100	4 -	96	- -	do
10. Cesspools	100	4 -	96	- -	196	4 -									
11. Sale of Night Soil			13	- -	13	- -	13	- -							
12. Rent on Municipal garden			36	8 -	36	8 -	36	8 -							
13.															
14.															
													1401	6 10	(arrears)
													1400	8 6	(current)
													3746	8 6	
											Total		5147	1 2	

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

		RS.	A.	P.
(1) Total amount outstanding at the beginning of the year		116	4	-
(2) Amount advanced during the year		732	4	3
Total ..		848	8	3
(3) Amount adjusted during the year—				
(*a*) On account of advances made during the year		560	-	-
(*b*) Do. previous years		6	4	-
Total amount oustanding at the end of the year* ..		282	4	3
Total ..		848	8	3

* *Details of Balance.*

As advances.

Permanent

Manager	20 — —	
District medical and sanitary officer for Hospital	30 — —	
Do. — for Vaccine Department	25 — —	
Sanitary Inspector	10 — —	
Overseer	25 — —	110 — —
1896-97. Permanent		
Advance to Market Inspector ..	5 — —	
Do. — to Head Master m. L. S. School	10 — —	15 — —
Other advances.		
To District Surgeon for cholera charges.	50 — —	
Pleader	25 — —	
Head Master, m. L. S. School for purchase of books.	12-11-3	
Do. — for purchase of articles for drawing masters use	20 — —	
To a Councillor for purchase of brass vessels for Kumbum choultry	49-9-0	157-4-3
		282-4-3

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Statement I.				
Receipts.				
Tax on Arts	4313 8 -	4316 . .	(+) 3 . .	(1) Transferred from Tax on Buildings under which it was erroneously shown - Vide item (3) below.
			(-) . 8 .	(2) Excess collection transferred to Deposits - vide item (12) below.
Tax on Buildings	9780 7 4	9777 7 4	(-) 3 . .	(3) See item (1) above.
2. i. Penalties on account of				
1. Tax on markets	. 2 .	. . .	(-) . 2 .	(4) Penal interest levied from vegetable market Renter transferred to "4. f. i. Income from markets."
4. b. Sale of earth	75 11 .	. . .	(-) 75 11 .	(5) Erroneous classification.
ii. Produce of Lands, Gardens etc..	135 1 .	210 12 .	(+) 75 11 .	
4. f. i. Income from markets	4,358 8 .	4358 10 .	(+) . 2 .	(6) Vide item (4) above.
6. b. ii. Refunds of expenditure of previous year	. .	60 9 6	(+) 60 9 6	(7) Erroneous classification
7 d. Advances. ii. others.	65 9 6	6 4 .	(-) 60 9 6	
			(+) 1 4 .	(8) Being the amount of Process fees written off now credited to this head with a corresponding debit to the Service head, "front IV. 10. V. other items" under charges.
Statement II				
Charges.				
10. V. Other items.	5 2 15 .	5 7 3 .	(+) 1 4 .	(9) Do. —— Do. ——
Deposits				
Deposits by renters	3094 2 8	3096 5 4	(+) 2 2 8	(10) Erroneous classification.
Do. Contractors.	50 5 8	45 . .	(-) 2 2 8	
Do - as security by municipal Servants	520 2 .	518 7 .	(-) 3 3 .	(11) Being interest on certain deposits invested in the Post office Savings Bank shown in the Deposit accounts for 1896-97, while the corresponding credit in the Cash Book appeared only on the 3rd May 1897, now omitted from the accounts. N.B. The interest need not be brought into the municipal accounts, as the municipality has a claim only on the capital pledged to it, and not on the interest as well.
Other Deposits	385 13 10	267 4 10	(-) 119 1 .	

Statement VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
			(+) . 8 .	(12) Excess collection of Tax on arts for 1896-97 Carried to Deposits
Statement IV A.				
D. C. B. Statement				
Current.				
Tax on Arts. Collected	2997 8 .	3003 . .	(+) 6 . .	(13) Transferred from Tax on arts - arrears - in which it was erroneously included.
			(-) . 8 .	(14) See item (12) above.
Do. Balance.	1257 . .	1257 8 .	(-) 6 . .	(15) Due to alteration as per (3) above
			(+) . 8 .	(16) Do. — (14) above.
Tax on Buildings. Collected.	7496 15 7	7495 11 6	(-) 1 4 1	(17) Transferred to Tax on Buildings, arrears, to which the amount rightly appertains.
Do - Balance	1816 1 9	1817 5 10	(+) 1 4 1	(17a) - Due to the above alteration.
Arrears.				
Tax on Arts. Collected.	1316 . .	1313 . .	(-) 6 . .	(18) Vide item (13) above.
			(+) 3 . .	(19) Being the amount of tax on arts erroneously shown under Buildings, now transferred.

Statement VI.— contd

Statement of Differences.— contd

Head of Account.	As per municipality's statement	As per accompanying Report	Difference. More or less.	Remarks.
Tax on Lnd. written off	246 . .	247 . .	(+) 1 . .	(20) Erroneous classification.
Do. Balance	347 8 .	349 8 .	(–) 1 . .	
			(+) 6 . .	(21) Due to alteration as per (18) above
			(–) 3 . .	(22) Do. —— (19) — Do —
Tax on Buildings. collected	2283 7 9	2281 11 10	(–) 3 . .	(23) See item (19) above.
			(+) 1 4 1	(24) Do. — 17 — do.
Do. Written off	35 . 1	38 2 4	(+) 3 2 3	(25) Being amount written off, erroneously included under Balance
Do. Balance.	301 4 3	299 13 11	(+) 1 11 11	(26) Due to difference between the transfers as per items (23) & (24), that is Rs. a. p. 3 — — 1 — 4 — 1 net 1 — 11 — 11
			(–) 3 2 3	(27) Vide item (25) above.
Private Scavenging fees.				
Written off	21 6 .	22 14 .	(+) 1 8 .	(28) Amount written off erroneously shown under Balance.
Balance	157 8 .	156 . .	(–) 1 8 .	

2/
2148m/ss

... Municipal ...

No——

MUNICIPAL OFFICE
RAJAHMUNDRY.
DATE

Extract from the Proceedings of the Municipal Council Rajahmundry dated 8. 6. 98.

1722. READ. × Audit Notes × the Audit report. ×

Resolution No 1722 dated 8-6-98.

Passed. The audit report will be forwarded to Government

× × ×

(signed) Y. L. Narasimham.
Chairman-delegate).

True Extract

Y. L. Narasimham
Chairman-delegate

19/6/98.

Rajahmundry Municipal Office

No 194 / R Dr 98 Dated 19th June 1898

Rcvd 21-6-98

LOCAL & MUNICIPAL DEPT. CURRENT No. 2148

From

M.R.Ry G. L. Narasimham Garu B.A

Chairman Delegate

Municipal Council

Rajahmundry

To

The Secretary to Government

Local & Municipal Department

Madras.

Sir

In accordance with the resolution of the Council No 1722 D/ 18-6-98 (copy enclosed) I have the honor to forward herewith the Audit report for the year 1896-97

I have the honor to be

Sir

Your most obedient Servant

G L Narasimham

Chairman Delegate

1898

From

The Chairman Delegate
Municipal Council
Rajahmundry

To

The Secretary to Government
Local & Municipal
Department
Madras

Rc. 194 of 98

Dated 19-6-98
Rcpd 21-6-98
Rud

Enclosure 1

Subject

Forwarding the audit report for the year 1896-97 with the Council's resolution.

When given for copying
When copied
When examined
When signed 1247

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.