23-1-09

[L. & M. 9,000—13-9-98.]

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 1914 M.

DATED 15-11-98.

DESPATCHED INDEXED.

[Despatch Abstract.]

Accounts— Recording with remarks the report on the audit of the — of the Vizagapatam Municipality— for 1896-97.

V6

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 & Municipal 1

Public (1898) Department.

CURRENT No. 3309 M



From

The Collector
Vizagapatam

Order. No 1914 Mins dt 15/11/98

Recorded with the following remarks:— Pages 8 & 9 No. 597

Dated 25 October 98

Received

Registered

Enclosures 10

Spare copies

C.

SUBJECT.

Forwarding the ~~Municipal~~ ~~Chairman's~~ report on the Audit of the accounts of the Vizagapatam Municipality for 1896-97 together with the Mun.l Council's remarks thereon.

D.

(1). With reference to para 8(a) of the audit report, the Accountant General is requested to draw the attention of the Inspector of Local Fund accounts to para. 4(4) of G.O. No. 346 L. dated 25th February 1895, in which the payment of the annual contribution of Rs 100 from Local Funds towards the upkeep of the water pandal referred to, has been sanctioned by Govt.

(2). The explanation offered by the Municipal Council with reference to para. 8(b) of the audit report cannot be considered satisfactory and

18/11

Mr. Mr. 26/10/98 1/11

and it indicates lack of supervision on the part of the Chairman.

V.B
11/11/98

14/11/98

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Chief Accts. VB

To The Accountant General
.. Chairman M.C. Vizagapatam
thro the Collector
Ops 18/11/98

PRO

VB
14/11

3

Local & Muni. (1898) Department.

CURRENT No.

[illegible] DEPT.
CURRENT No. 3309/98

Ref 8

Cur. No. 597 of 1898
COLLECTOR'S OFFICE, VIZAGAPATAM.

From The Chairman M C
Vizagapatam

Order.

No. 1767
Enclosures 8

Forwarded.

Dated 17 October 1898

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20-10-98. Collector

SUBJECT.

20 OCT. 98

Submitting report on the Audit of the Accounts of the Vizagapatam Municipality for 1896-97.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

No. 176) 4 Vizagapatam Municipal Office
17 October 1898

From
M.R.Ry.
P. Theistnaswamy Naidu garu M.A.
Chairman M.C.
Vizagapatam

To
The Secretary to Government
Local & Municipal Dept.
Fort Saint George
(Through The Collector. Vizagapatam)

Sir,

I have the honor to submit the report on the Audit of the Accounts of this Municipality for the year 96-97.

2. The report with my explanatory remarks thereon was placed before the Council at its meeting held on 7-4-98. The proceedings of the Council thereon is attached aswell as my explanatory note.

3. In accordance with the directions contained in the above proceedings, a thorough and exhaustive enquiry was held and I submitted my report in July. This was considered by the Council at

at its meeting held on 6-8-98 when it was resolved that the question of short credit of license fees be further enquired into by a sub Committee consisting of two other Councillors and myself. Copy of my report and the proceedings of the Council, are attached.

4 The sub committee appointed with reference to the proceedings of the 6th August, held two sittings one in August and the other in September. The Sub Committee submitted a divided report. The majority report stated that there had been no short credit and that the presumption of temporary misappropriation was neither warranted by any evidence that was forthcoming nor by the office procedure than in vogue so far as the crediting of license fees was concerned.

5. The reports of the Sub Committee were considered by the Council at its meeting held on 6-10-98 when it was resolved that the minority report be adopted

6. The reports of the Sub Committee together with the proceedings of the Council are also enclosed.

I have the honour to be
Sir,
Your most obt Servant

P Kuttiveeraswami
Chairman M.C.

Sml 1 Feb 6-10-98

Local & Munl. (1898) Department.

CURRENT No.



G.O. No 592 of 1898.

Order

Forwarded to the Chairman, Municipal Council, Vizagapatam

J Moore

22-3-98 Ag: Collector

PK 22-3-98

From The Accountant General Fort St George

No. 248/840

Dated 16th March 1898

Received

Registered

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SUBJECT.

Forwarding Vizagapatam municipal audit report for 1896-97.

3309/M/98

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

2/3309/m/96

8

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

Dated 21st February 1898

To

THE Accountant General

Fort Saint George

SIR,

I have the honor to submit the following report on my recent audit of the accounts of the Vizagapatam 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. 3,11,536-2-10, was in agreement with that appearing in the ~~Bank~~ Treasury Pass Book allowing for outstanding cheques, ~~and~~ for deposits, and unremitted collections of the 31 March.

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.~~ to being forwarded to

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

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

(a) A permanent water pandal is maintained at a cost of Rs 7/8/- per mensem, and during the 2 or 3 hot weather months an additional brahmin is engaged at the rate of Rs 5/- per mensem.

The total annual charge for the pandal thus aggregates Rs 104 to Rs 110. This is chiefly met from a contribution of Rs 100/- paid by the Taluk Board, which thus practically bears the cost of the whole establishment. This appears to be opposed to para 1 of Government Order No. 1176 L. Local and Municipal, dated 25th June 1894, as the pandal is, I understand, situated at the Collector's office i.e within Municipal limits.

(b) As stated in note 7 to Statement I certain license fees were not levied at the rates sanctioned in Government Orders Nos: 31 and 558 M. Mis: dated 7 January and 27th March 1896 respectively, up to a very late date in March. In accordance with the terms of the notice issued by the Municipality, the increased rates should have come into force on the 1st October 1896, but the amounts brought to credit after that date were only calculated at the old rates. It was not, however, possible to ascertain whether the lower fees only had actually been paid, as the counterfoils of the licenses were not produced, the explanation being that they had been stolen, together with the box in which they were kept. The curious part of the matter is that the box, which alone was of any value to an ordinary thief, was found a short distance from the Municipal office, while the papers which were valueless, had been carefully removed. On the occasion of the previous audit the Assistant Inspector remarked on the absence of certain license foils, and in reply, it was stated that the missing papers had been found and would be produced at the

(1) (2)

This has been done.

next audit. On my calling for them, however, it was stated that they were stolen with the other papers. The matter seems to call for careful enquiry at the hands of the council.

The total amount short credited was Rs 67. 15. 3, as per details given in the audit notes, and the office explanation is that the lower rates only were charged, as the applications were received before the date from which the higher rates came into force. None of these applications were, however, forthcoming.

(c) The Security deposit book of the Municipal Overseer for Rs 50/- and stamped papers to the value of Rs 15. 6. 6 shown as outstanding in the advance register, were also missing. These are said to have been stolen along with the other papers referred to.

I have to,

(Sgd) W. J. F. Williamson

Asst: Accountant General and

Inspector of Local Fund Accounts.

No: 177/860

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

Fort St George
Accountant General's Office
16th March 1896

J. Mannion
Accountant General

Statement I.

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

Heads of Account.	189 -9 . Detail of Minor heads. Rs.	A.	P.	189 -9 . Totals of Major heads. Rs.	A.	P.	Revised Estimate for 189 -9 . Rs.	A.	P.
1. Balance brought forward—									
a. Municipal Fund	..	..	..	12635	3	5	12630	-	..
b. Endowments	-		-						
c. Water-tax Fund									
Total ..				12635	3	5	12630	-	..
2. Municipal rates and taxes—									
a. Tax on arts, &c. (section 63) ..	5091	-	3				5940	..	..
b. Tax on buildings (section 63) ..	15828 6	6	11 5				18400	..	..
c. Tax on lands (section 63) ..	663	3	6				820	..	..
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs and palanquins (section 77) ..	1351	8	-				1490	..	..
f. Tax on animals (section 77) ..	1309	8	-				1570	..	..
g. Tax on carts and other vehicles without springs (section 85) ..	323	-	-				400	-	-
h. Tolls (section 91)—									
Gross receipts 13429-14-7	11507	1	5				11970	-	-
Less Local Fund share 1116-11-2 ..	12013	3	6						
i. Penalties on account of—							40	..	-
i. Tax on arts							20	..	-
ii. Tax on buildings ..							10	..	..
iii. Tax on lands									
iv. Water-tax on buildings and lands							20	..	-
v. Tax on vehicles, &c. ..							20	..	-
vi. Tax on animals ..							20	..	..
vii. Tax on carts, &c. ..									
viii. Evasion of tolls									
3. Realizations under Special Acts—									
a. Pounds	504	2	-						
b. Ferry rents				36578	6	7	50	..	..
c. Fees under Act II of 1888 ..									
Carried over ..				36579	14	1	40770	..	..

Statement I—*cont.*

Heads of Account.	1896-97. Detail 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 ..				36579	14	4	40770	-	-
4. Revenue derived from Municipal property and powers apart from taxation—									
a. i. Rent of lands	134	6	3 4				80	-	-
ii. Rent of buildings ..									
iii. Avenue receipts ..	66	5	9				50	-	-
iv. Fees from Travellers' Bungalows									
b. i. Sale-proceeds of lands ..									
ii. Produce of lands, gardens, &c.	27	2	-				100	-	-
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	8	-	-				40	-	-
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	15	8	8				30	-	-
d. i. Fees from educational institutions	39	4	1				40	-	-
ii. Other revenue from educational institutions ..									
iii Sale-proceeds of books in Municipal Book Depôt ..									
e. i. Sale-proceeds and composition fees of medicines ..									
ii. Other Hospital receipts ..									
f. i. Income from markets ..	533	14	2				540	-	-
ii. „ slaughter-houses.	1288	14	5				1290	-	-
g. Other fees									
i. Distraint fees	15	14	-				50	-	-
ii License fees	127	2	-				300	-	-
iii. Cart-stand fees	1177	6	5				1210	-	-
iv. Fees from extracts from Birth and Death Registers ..	1	-	-				10	-	-
h. Fines under Municipal and other Acts	52	11	-				660	-	-
i. Interest on investments—				3487	5	10			
i. General, including choultries									
ii. Educational									
iii. Medical									
j. Premium on loans									
Carried over ..				40067	12 3	4 11	45170	-	-

Statement II—*cont.*

Heads of Account.	1896-97. Detail 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 ..				40067	12 3	4 11	45170	-	-
5. Grants and Contributions—									
a. From Government—									
i. Education—									
Normal stipends ..	133	9	1				110	-	-
Buildings							30	-	-
Municipal Schools ..				133	9	1	200	-	-
Other purposes ..									
ii. Medical									
iii. Other purposes—									
Communications ..							140000		
Water-supply	140000	-	-						
Drainage									
Sanitation							20	-	-
Other purposes ..	14	-	-	140014	-	-			
b. From Local Boards—									
i. Education									
ii. Medical									
iii. Other purposes	700	-	-	700	-	-	700	-	-
c. Other grants and contributions—									
i. Education									
ii. Medical							160	-	-
iii. Other purposes Road House For roads	38 3298	- 11	- 11	3336	11	11	3020	-	-
6. Miscellaneous—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	1 15 1. 204 0 10						2400	-	-
ii. Other purposes	3	-	-				10	-	-
b. Other items—									
i. Fishery rents	423	6	2				420	-	-
ii. Refunds of Expenditure of previous year	0	4	0				20	-	-
iii. Fee for numbering carts, &c.	14	2	-				30		
iv other items — Lapsed deposits	6	-	1	2088	7	4			
Carried over ..	5	12	1	2497 38	9	1 8	52290	-	-
				186744	2	-	192290	-	-

Statement II—*cont.*

Heads of Account.	1896-97. Detail of Minor Heads. Rs.	A.	P.	Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1896-97. Rs.	A.	P.
Brought forward ..				186744	2	8	192290		
7. EXTRAORDINARY AND DEBT—									
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.									
b. Loans—									
i. From Government ..	150000						150000		
ii. In the market from private individuals	20000						20000		
c. Realizations of Sinking fund for repayment of loans.									
d. Advances—									
i. Permanent									
ii. Others	6	14	11	170006	14	11	10	0	-
Total Receipts ..				356751	1	1	362300		
Add opening balance..				12635	3	5	12630		
Grand Total ..				369386	4	6	374930		

* 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. but the first
2. Tax on buildings levied at 7½ per cent. and tax on lands at ~~7½~~ annas 4 per cent. of rent value. and 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. 2 per cart per annum.
6. Tolls are levied at — the maximum rates.
7. License-fees ~~are~~ were not levied at the rates sanctioned in G.O. No: 314 & 535 of 7 January & 27 March 96 but to a very late date in March 1897
8. The house-tax registers were last revised in the official year 1895-96 and the land tax registers in the official year 95-96.
9. Total extent of land assessed is — acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

Same as in the administration report

Statement II.

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

Heads of Account.	1896-97. Detail of Minor Heads. Rs.	A.	P.	Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1896-97. Rs.	A.	P.
GRANT I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications	3357	3	4				4900	-	-
b. Buildings	2631 1631	12	1				3190	-	-
c. Drainage	238	12	-				800	-	-
d. Water-supply	110	14	8				100200 200	-	-
e. Miscellaneous public improvements	29 133	7 15	9 9	6068 5472	1 9	10 10	100	-	-
2. REPAIRS—									
a. Communications	5812	4	7				6000	-	-
b. Buildings	717	7	10				700	-	-
c. Drainage—	419	10	8						
i. Repairs to works ..	166	10	8				700	-	-
ii. Establishment for flushing. drains, &c.	1567 1496	6	- -				1560	-	-
d. Water-supply—									
i. Repairs to works, machinery, &c., ...	379	11	8				400	-	-
ii. Establishment	36			8932 8908	8 8	9 9	40	-	-
iii. Contingencies									
e Miscellaneous public improvements	863	5	2	863	5	2	850	-	-
3. ESTABLISHMENT	118	1	10	118	1	10	120	-	-
4. TOOLS AND PLANT AND OTHER STORES									
5. CONTRIBUTIONS—									
a. To Local Boards for works ..									
b. To Provincial Funds for scrutiny of estimates, &c.							500	-	-
c. To others for public works ..									
Total, Grant I ..				15362 16282	9 1	7 7	20060 120060	-	-
GRANT II—(*Education*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards..									
b. Stipends to Normal students ..	302	14	8				240	-	-
2. MUNICIPAL SCHOOLS—									
i. ON SALARY SYSTEM—									
a. Establishment				302	14	8			
b. Contingencies									
Carried over ..				302	14	8	240	-	-

Statement II—*cont.*

Heads of Account.	1896-97. Detail 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 ..				302	14	8	240	-	-
GRANT II—(*Education*)—cont.									
ii. On salary Results System—									
a. Fixed Payments	847	8	10				850	-	-
b. Results Grants	188	10	-				200	-	-
c. Contingencies	283	10	4	1319	13	2	280	-	-
3. Salary Grants	808	-	8	808	-	8	900	-	-
4. Results Grants	1668	9	-	1668	9	-	1700	-	-
5. Combined Grants—									
a. Fixed payments									
b. Results Grants									
6. Inspecton—									
a Contributions to Local Boards..									
b. Municipal Inspectors—									
i. Establishment	226	12	7				240	-	-
ii. Contingencies	25	7	10	252	4	5	30	-	-
7. Miscellaneous—									
a Building, furniture, &c., grants.	32	4	1				300	-	-
b. Common gymnasium—									
i. Establishment	49	8	9				70	-	-
ii Contingencies	18	14	-				30	-	-
c. Other items Dhaccuia mart's. i. Establishment ii. contingencies	~~251~~ 240 11	~~8~~ - 8	~~-~~ - -	352	2	10	260	-	-
d Other items	-	-	-						
Total, Grant II ..				4703	12	9	5100	-	-
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment									
b. Medicines and Supplies ..									
c. Diet of Patients									
d. Sundries and Contingencies ..									
e. Contributions to Local Boards.. "Civil dispensary Committee by Patan"	2400			2400	-	-	2400	-	-
Carried over ..									

Statement II—*cont.*

Heads of Account.	1896-97. Detail 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 ..				2400	-	-	2400	-	-
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* Contributions to Provincial Funds for—									
i. Medical College ..	183	-	-				190	-	-
ii. Sanitary Inspection ..	146	-	-				190	-	-
iii. Medical reserve staff ..	41	-	-				60	-	-
iv. Cutlers' Establishment ..				370	-	-			
b. Contributions to Local Boards, &c, for—									
i. Medical Schools ..									
ii. Reserve staff									
c. Other Contributions ..									
3. Vaccination—									
a. Establishment	205	4	10				220	-	-
b. Contingencies	167	12	11	373	1	9	100	-	-
c. Contributions to Local Boards ..									
4. Registration of Births and Deaths—									
a. Establishment	635	-	4				620	-	-
b. Contingencies	23	1	-	658	1	4	40	-	-
5. Conservancy, Road cleaning and Road watering—									
a i. Establishment	8390	3	9				8400	-	-
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	3095	14	9				3300	-	-
b. Private scavenging—									
i. Establishment	2090	10	-				2070	-	-
ii. Contingencies, such as cost of scavenging carts, &c. ..							300	-	-
	1710	6	6	15619	-	1	1710	-	-
				~~15538~~	~~8~~	~~4~~			
c. Cholera charges	~~251~~	~~5~~	~~4~~				200	-	-
d. Contingencies	356	13	1						
Total, Grant III ..				19339	11	2	19800	-	-
				19420	3	2			

Statement II—*cont.*

Heads of Account.	1896-97. Detail of Minor Heads.			1896-97. 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	525	9	-				530	-	-
b. Contingencies	2148	15	8	2674	10	0	2080	-	-
				2669	8	8			
2. i. Markets—									
a. Establishment									
b. Contingencies									
ii Slaughter-house—									
a. Establishment	131	12	-				130	-	-
b. Contingencies	-	6	3	132	2	3	10	-	-
3. Choultries—									
a. Establishment	384	-	-				890	-	-
b. Contingencies	1118	15	3	1502	15	3	1200	-	-
c. Feeding Travellers									
4. Travellers' Bungalow—									
a. Establishment									
b. Contingencies									
5. Avenues—									
a. Establishment	162						170	-	-
b. Contingencies				162	-	-	10	-	-
6. Public Gardens—									
a. Establishment									
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..	12	3	-	12	3	-	40	-	-
7. Survey of Land									
8. Fire—									
a Establishment									
b. Purchase of fire-engine, buckets, repairs, &c.	104	3	6	104	3	6	120	-	-
9. Other Charges—									
i. Work done for private individuals other than private scavenging									
Carried over ..				4583	-	8	4680	-	-
				4588	2	0			

Statement II—*cont.*

Heads of Account.	1896-97. Detail 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 ..				4583	-	8	4680	-	-
				4588	2	-			
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. Other Charges—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..	21 / 43	13 / 8	6 / 6				30	-	-
iii. Printing	320 / 356	11 / 7	- / -				400	-	-
iv. Compensation for lands ..	7529 / 8529	- / -	8 / 8				5840 / 160	-	-
v. Other items	133	8	9	8014 / 9031	12 / 3	11 / 4			
Total, Grant IV ..				13614 / 12602	4 / 14	7 / 11	11110	-	-
GRANT V—									
a. General Establishment—							1490	-	-
i. Office Establishment ..	1489	-	-				480	-	-
ii. Inspection	480	-	-						
b. Collection of Municipal Taxes—							1330	-	-
i. Establishment	1317	5	8						
ii. Purchase of account books, paper, money boxes, repair to out-posts, &c.	276 / 366	7 / 15	9 / 1				270	-	-
c. Collection of Tolls—									
i. Establishment									
ii. Contingencies	772 / 770	10 / 13	6 / -				600	-	-
d Office contingencies other than (*b*) (ii)	353	-	-	4698 / 4687	7 / 1	5 / 9	360	-	-
e. Contributions for Central office and Audit establishments ..				4687 / 4688	1 / 7	9 / 5	4520	-	-
Total, Grant V ..									
Repayment of Debt—							10000	-	-
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.	1896-97. Detail 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 ..									
Advances recoverable—									
a. Permanent..	25	-	-				580	-	-
b. Others	109	-	4				50	-	-
Refunds of other than current collections.	3	-	-				10	-	-
Discount									
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank				137 / ~~112~~	-	~~4~~ 4			
Total Expenditure ..				~~57819~~ 57824	8	2	~~61240~~ 16230	-	-
Balances—									
a. Municipal Fund				36 / 3115~~66~~	2 / 12	10 / 2	21370 / ~~23690~~	-	-
b. Endowments									
c. Water tax Fund									
Grand Total ..				369386	4	4	~~84930~~ 374930	-	-

Note to Statement II.

Position of the Municipality of Vizagapatam *on 31st March* 1898.

Liabilities.

	RS.	A.	P.
Balance of Loans	170.000	-	-
Deposits to be adjusted ..	3540 / ~~12~~ 5	6	9
Other Liabilities (in detail) ..	758	9	11
Amount due to Messrs. Bant & Co for the cost of materials of an iron latrine 715.0.0			
Do oil contractor on account of cost of oil supplied .. 43.9.11			
	758.9.11		
Total ..	~~174299~~ 174304	6	~~4~~ 8

Assets.

		RS.	A.	P.
			36	2 10
Municipal Balance ..	Cash	3115~~66~~	12	~~2~~
	Securities ..			
			46	5 9
Deposit Balance ..	Cash	3~~440~~	~~12~~	~~6~~
	~~Securities~~ Land & property ..	100	-	-
Sinking Fund of loans				
Funded Capital of endowed institutions, Hospitals, &c.				
			315082	
	Total ..	3~~15107~~	8	7
		~~21824~~	2	7 x
Value of Premises, &c.		~~10526~~	3	9
Do. of Tools and plant		839	13	6
Do. of Live stock		-	-	-
Do. of Furniture		1403	9	-
Arrears of taxes, &c.		~~6482~~	~~10~~	~~5~~
		6502	1	9
Other assets (in detail)				
Total ..		~~19250~~ 30609	6 / 10	8 / 10
Claims—				
Advances Recoverable—				
Permanent advance			25	- -
Advances for works, &c. ..		187	11	2
			212	11 2
Total ..		~~187~~	~~11~~	~~2~~
Grand Total ..		~~33454~~ 345704	10 / 14	~~6~~ 7

x Correct figure as per register of immovable property

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

	Rs.	A.	P.
Balance brought forward ..	1454	6	7
1 Deposits by Appellants	384	6	-
2. Do. by Renters	4198	8	-
3. Do. by Contractors	150	-	-
4. Do. as Security by Municipal Servants	50	-	-
5. Deposited for the execution of work for which Private Parties are liable ..			
6. Other Deposits under the Act or bye-laws	862 3 3 / 856 5 14		
House Tax advances	3 6 / 6		
Total Receipts ..	5645 1 3 / 5639 7 11		
Grand Total ..	7099 7 10 / 7093 14 6		

	Rs.	A.	P.
1. Credited to Municipal Funds	3387	10	1
2. Returned to Appellants	18	8	-
3. Do. to Renters	-	-	-
4. Do. to Contractors	150	-	-
5. Do. to Municipal Servants	"	"	-
6. Do. to Parties	-	"	-
7. Paid to Claimants	"	"	-
Total ..	3553	2	1
Balance * ..	3540 / 3546	12 / 5	5 / 9
Grand Total ..	7093 / 7099	14 / 7	6 / 10

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Details of Balance.

	No. of items.	Year.	Rs.	A.	P.	No. of items.	Year.	Rs.	A.	P.	No. of items.	Year.	Rs.	A.	P.	No. of items.	Year.	Rs.	A.	P.	No. of items.	Year.	Rs.	A.	P.	No. of items.	Year.	Rs.	A.	P.	Total. No. of items.	Rs.	A.	P.	Remarks.
Appellants' Deposits ..																1		1	8	-	18		86	1	-						19	87	9	-	
Renters do. ..																-		-	-	-	12		254	8	-						12	254	8	-	
Contractors' do. ..																-		-	-	-	1		150	-	-						1	150	-	-	
Municipal Servants' do. ..																1		100	-	-	-		-	-	-						2	150	-	-	
Deposits for Work ..																-		-	-	-	-		-	-	-						-	-	-	-	
Miscellaneous Deposits, viz.																1		14	13	-	6		4	12	6	43		574	11	3	50	584	14	9	
Total ..																															84	3546	5	9	

Statement IV-A.—*Municipality of* Vizagapatam 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.	6098 8 -	144 8 -	5954 - -	4864 - -			1090 - - / 1086 7 9
2. „ on buildings	17171 6 -	1 12 -	17169 10 -	12882 - 5	111 1 10		4176 7 9
3. „ on lands	699 7 -		699 7 -	579 4 -			120 3 -
4. Water-tax on buildings and lands ..	- - -	- - -	- - -	- - -			- - -
5. Tolls (gross receipts)	13056 - -	- - -	13056 - -	13056 - -			- - -
6. Market rents	540 - -		540 - -	530 - -			10 - -
7. Slaughter-house fees	1284 - -		1284 - -	1284 - -			- - -
8. Rent of cart-stands	1212 - -		1212 - -	1174 - -			38 - -
9. Private scavenging fees	2275 5 11		2275 5 11	2011 9 / 67 7 3			263 12 11 / 214 8 5
10. Tax on Vehicles	1401 - -		1401 - -	1236 - -			165 - -
11. Tax on Animals	1392 12 - / 1384 8 -		1392 12 - / 1384 8 -	1177 8 -			215 4 - / 207 - -
12. Tax on boats	362 - -		362 - -	310 - -			52 - -
13. Poorhouse pabsemptions	159 - -		159 - -	11 8 -			147 8 -
14. Avenues	45 - -		45 - -	45 - -			- - -
15. Rent of lands and Gardens	167 12 3		167 12 3	150 9 6			17 2 9
16. Fishery Rent	420 - -		420 - -	420 - -			- - -
	45855 15 2 / 46282 3 2	446 4 - / 124 - 4	45709 11 2 / 46158 2 15 7	39911 6 11 / 39727 5 2	111 1 10		6287 2 5 / 6384 8 2

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Statement IV-B.—*Municipality of Vizagapatam* Demand, Collection and Balance Statement for the year 1896-97—*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.	Rs. A. P.
1. Tax on arts, &c.	33 5 9	27 6	309 5 9	227 3	16 8		65 10 6	
2. ,, on buildings	170 9	2885 7 6	3056 6	2944 11	15 13	69 6	26 13 3	
3. ,, on lands		88 15 6	88 15 6	83 15 6			5 0	
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	4	50 2 2	54 2 2	34 7 10			19 10 4	
10. Sale of Vehicle		118 8	118 8	115 8			3	
11. Tax on Animals		137 8	137 8	132			5 8	
12. Cruelty Cases		19	19	13			6	
13. Boat licence and subscription	13	77 8	90 8	26 8			64	
14. Rent of Lands and godowns		13 2 3	13 2 3	10 14 9			2 3 8	
	3588 5 4	24 15 3						
Total	220 14 9	3666 3 5	3887 2 2	3588 5 4	32 7 3	69 6	195 8	

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

	Rs.	A.	P.
(1) Total amount outstanding at the beginning of the year	85	9	9
(2) Amount advanced during the year	4969	12	11
Total ..	5055	6	8
(2) Amount adjusted during the year—			
(*a*) On account of advances made during the year	4835	12	7
(*b*) Do. previous years	6	14	11
Total amount outstanding at the end of the year* ..	212	11	2
Total ..	5055	6	8

* *Details of Balance.*

Permanent Advance.

Shroff Municipal office .. .. .. Rs 25. 0. 0 — 25. 0. 0

Others.

Period		
1893-94	Mr. G. M. Pascal Advance of Travelling allowance for attending the conference of voting Delegates	50. 0. 0
Do	Stamp Papers	15. 6. 6
Do	Attendance Registers	13. 4. 4
1896-97	Excess paid on Cheque No. 82	0. 0. 4
Do	Stamp paper for the loan raised from the District Board	100. 0. 0
Do	Sheerali Beg Advance of travelling allowance for going to Madras for training	9. 0. 0
		187. 11. 2

Total 212. 11. 2

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
		Statement I		
2 b, Tax on buildings	15828 6 11	15826 15 5	(–) 1 7 6	(1) The difference represents the excess collections of taxes, the details of which are not traceable now transferred to deposits.
2 b, Tolls	12013 2 5	11509 1 5	(–) 504 2 .	(2) The difference represents the true amount of the ferry fees at Dolphins nose erroneously shewn under this head now transferred to "3 (b) Ferry rents"
3 (b) Ferry rents	- - -	504 2 .	(+) 504 2 .	(3) Vide remark 2 above.
4 (a) i. Rent of lands	134 6 4	134 6 3	(–) 0 0 1	(4) The difference represents excess on collection now transferred to deposits.
6 (a) i. Private scavenging	2046 . 10	2041 15 1	(–) 4 1 9	(5) Do — Do —
6 (b) ii. Refunds of previous years expenditure	- - -	0 4 .	(+) 0 4 .	(6) The difference represents the recovery of excess payments made in 1895. 96, erroneously shown as "Miscellaneous receipt" under "6 ii other items" now adjusted by transfer.
6 (b) ii other items	6 . 1	5 12 1	(–) 0 4 .	(7) Vide remark 6 above.
		Statement II		
Grant I				
1. (b) Buildings	1631 12 1	2631 12 1	(+) 1000 . .	(8) The difference represents the cost of buildings purchased for the Goat Mahomedan School, erroneously shown under "Compensation for Lands" now transferred to this head. Vide also Government official memo No: 1056 dated 11th Octobr 1897.

Statement VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
1 (c) Miscellaneous Public Improvements	133 15 9	29 7 9	(–) 104 8 .	(9) The difference represents the cost of removing prickly pears now transferred to "Grant III 5 d contingencies" Vide also official memo referred to above.
2 (c) i. Repairs to Works	466 10 8	419 10 8	(–) 47 . .	(10) The difference represents the cost of 47 baskets purchased for the use of the drain flushing establishment, now transferred to "2 (c) ii establishment &c"
2 (c) ii Establishment &c	1496 6 .	1567 6 .	(+) 47 . .	(11) Vide remark 10 above.
			(+) 24 . .	(12) The difference represents the salary of certain drain cleaners erroneously debited to "Grant III 2 a (1)" now transferred by adjustment.
Grant II				
7 c. Drawing masters				
i Establishment	- - -	240 . .	(+) 240 . .	(13) New head opened and the distribution made as per official memo referred to above.
ii Contingencies	- - -	11 8 .	(+) 11 8 .	
7 c Other items	251 8 .	- - -	(–) 240 . .	
			(–) 11 8 .	
Grant III				travelling allowance
3 (a) Establishment	205 4 10	204 4 10	(–) 1 . .	(17) The difference represents the sum paid to the Vaccinator incorrectly shown under this head now transferred to "3 (b) contingencies".
3 (b) Contingencies	167 12 11	168 12 11	(+) 1 . .	(18) Vide remark 17 above.
5 (a) i establishment	8390 3 9	8366 3 9	(–) 24 . .	(19) Vide remark 12 above.
5 (d) Contingencies	251 5 1	355 13 1	(+) 104 8 .	(20) Vide remark 9 above
Grant IV				
1 (a) Contingencies	2143 15 8	2149 1 .	(+) 13 6 4	(21) The difference represents lighting contingencies incorrectly shewn under "Grant V Collection of Municipal taxes contingencies" now transferred by adjustment.

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 5	(22) The difference represent the amount paid as rewards for destruction of dogs incorrectly shewn under this head now transferred to "Grant 10 other charges ii Rewards &c"
10 (ii) Rewards for &c	13 8 6	21 13 6	(+) 8 5	(23) Vide remark 22 above.
(iii) Printing	355 7 .	530 11 .	(–) 24 12	(24) The difference represents the cost of printing forms locally, erroneously shown under this head, now transferred to "Grant V (b) ii."
(ix) Compensation for land Grant V	8529 . 8	7529 . 8	(–) 1000 . .	(25) Vide remark 8 above.
(b) ii Purchase &c	366 15 1	276 7 3	(–) 13 6 4	(26) Vide remark 21 above
			(+) 24 12 .	(27) Do 24 above
			(–) 101 13 6	(28) The difference represents the cost of Stationery purchased for office &c use, erroneously shewn under this head now transferred to "Grant V d"
(d) Office Contingencies &c	670 13 .	772 10 6	(+) 101 13 6	(29) Vide remark 28 above
Advances Recoverable Permanent	. . .	25 . .	(+) 25 . .	(30) The difference represents the Permanent advance given to the sheriff erroneously omitted from the charge side &c.
	Statement III.			
Receipts				
6 Other deposits &c	856 9 11	862 3 3	(+) 1 7 6	(31) Vide remark 1 above
			(+) 4 1 9	(32) Do 5 above
			+ . . 1	(331) Do 4 above
	Statement IV A			
1 Tax on arts Col: 3	144 8 .	119 8 .	(–) 25 . .	(34) The difference represents the remission granted on assessment Nos: 307, 3834, 1347 of 96-97 without any resolution in support now removed from this head and added to the Demand and balance.

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Col: 4	5954 . .	5979 . .	(+) 25 . .	(35) Vide remark 34 above.
Col: 8	1090 . .	1115 . .	(+) 25 . .	(36) Do Do 35
2 Tax on buildings Col 6	111 1 10	101 1 10	(–) 10 . .	(37) The difference is due to a clerical error since rectified.
Do Col: 8	4176 7 9	4186 7 9	(+) 10 . .	(38) Vide remark 37 above
9 Private bearer ropes fees	2011 9 .	2007 7 3	(–) 4 1 9	(39) Vide remark 5 above
Do Col 8	263 12 11	267 14 8	(+) 4 1 9	(40) Do 39 above
10 Tax on animals Col: 2+4	1384 8 .	1392 12 .	(+) 8 4 .	(41) The difference is due to the omission to show the correct demand against Messrs Feaney & Dharma Row Naidu for the 2nd half year of 1896-97 The amount having been paid in 1897-98, the demand has been increased by me.
Do Col: 8	207 . .	215 4 .	(+) 8 4 .	(42) Vide remark 41 above.
		Statement IV B.		
1 Tax on arts Col: 6	16 8 .	7 . .	(–) 9 8 .	(43) The difference represents the remissions granted on assessment Nos: 512, 911, 1393 & 1395 and 1396 of 95-96 without any resolution in support, now removed from this head and added to the balance.
Col: 8	65 13 6	75 5 6	(+) 9 8 .	(44) Vide remark 43 above
2 Tax on buildings Col: 5	2946 6 6	2944 5 0	(–) 1 7 6	(45) Vide remark 1 above.
Do Col: 7	69 6 .	68 4 .	(–) 1 2 .	(46) The difference represents the assessment on No: 2345 of 95-96 erroneously shown as worth off now removed and added to the balance.
Do Col 8	24 4 9	26 14 3	(+) 1 7 6	(47) Vide remark 45 above
			(+) 1 2 .	(48) Do 46 above
14 Rent of lands &c Col 5	10 14 10	10 14 9	– . . 1	(49) Vide remark 4 above
Do Col 8	2 3 5	2 3 6	(+) . . 1	(50) Do 5 above

Our. No. 572 of 1898
COLLECTOR VIZAGAPATAM.

W

LOCAL FUND (189) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,

Madras,

To

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

19 MAR 98

No.

Dated
Received } 189 .

No.

Subject.

Forwarding report on the Audit of the accounts of the_____Municipality for the year 189 -9 .

19 MAR 1898
3
3309/11/98

Encl II

V

Explanation on the remarks made by the Inspector of Local Fund Accounts, in the Audit Report for 1896-97

In his letter No. 77 dated 29-3-95, the President Taluq Board Vizagapatam requested to be informed whether the Council has provided funds for the up-keep of this Water pendal from 1st April 1895. The Council in its proceedings dated 30-3-95 declined to maintain it.

In again addressing the Chairman on the same subject, the President stated that as the Govt has sanctioned (25.2.95 No. 346 L&M) a contribution of Rs 100 to the Council towards the upkeep of this pendal, the same will be placed at the disposal of the Council. The Council in its proceedings dated 11-4-95 accepted the contribution and has ever since been maintaining the water pendal from the T.B. Funds. No more strong reasons could, I think, be adduced for the contribution than those given by the President Dist Board in para 60 of his budget-letter embodied in G.O. No. 346 L&M dated 25-2-95

(b) The notification issued by the Council brought the revision of licence fees into force from 1st October, but the applications have been made prior to that date as will be seen from 4 enclosed licenses which are dated 15th September 96 and the application for the same should have borne the same date or a date anterior to it. It is true that the application and Counterfoils of the licenses were lost.

On the night of 23d. July 97 one of the windows of the Office was broken open and a steel trunk was removed therefrom -

This steel trunk contained printed half rupee contract Bonds, application for licenses, license counterfoils and also some tin measures.

The matter was immediately reported to the Police in whose hands it is still pending.

The steel trunk was found on 3 August in the back water broken open. The two Office peons on watch on that night to whose absence the theft is entirely due have been severely dealt with - One was suspended for a month and the other dismissed the service -

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(c) As the Overseers security deposit book was lost, a copy was applied for from the Post Master Vizagapatam and the same has been granted.

(d) The Council is requested to Sanction the value of Stamps Rs 15-6-6 to be written off the accounts.

Sd/ P. Krishnaswamy
Chairman
5.4.98

True Copy

P Krishnaswami
Chairman

Encl III 37

Proceedings of the Municipal Council of the town of Vizagapatam at its meeting held on the 7th. April 1898.

Present.

M. R Ry. P Krishnaswamy Naidu Garu L M & S. Chairman M.C.
— B. Suryanarayana Sastry Garu B.A + B.L.
— P T Srinivasa Iyengar Avergal M.A + L.T.
— W. Bangarayya Chetty Garu B.A + B.L.
— B Narsimheswara Sarma Garu B.A + B.L.
— V. Appalanarsimlu Chetty Garu
— D Lazarus Esqure B.A.
Sheik Amboo Saheb Bahadur
M R Ry. J. V Appalanarsiah Pantulu Garu
— M. Appalanarsiah Naidu Garu
— D Venkatanarsiah Naidu Garu
— Ch Subbamanya Sastry Garu

Point	Resolution
Read report of the Inspector of Local Fund Accounts on the Audit of Accounts of this municipality for 1896–97.	The Contribution is Sanctioned by Govt in G.O. No. 3461 L & M. dated 25-2-98.
Read note prepared by the Chairman on the same –	The Council is unable to maintain this Charity in the absence of this Contribution. The Council directs the Chairman to enquire and report the date on which the licence fees have been paid

4
3309/M/98

paid and their thereamount to and the date on which the applications for the said licenses were submitted. The explanations of the Subordinates in writing should also be submitted. The Council sanctions the value of Stamped contract bonds of Rs 15-6-6 to be written off the Accounts

Sd/ P. Krishnaswamy
Chairman MC

True Extract

P Krishnaswami

Chairman MC

5
3309/m/98

Sub IV

Vizagapatam Municipal Office
20th July 1898

From M R Ry P Krishnaswamy Naidu Garu M A S
Chairman M. C
Vizagapatam

To The Municipal Council
Vizagapatam

Gentlemen,

With reference to your proceedings dated 7th April 1898 directing me to institute an enquiry and report as to the circumstances under which certain license fees have been short credited to the Council while at the time of the Credit, higher fees were being levied, I have the honor to submit my report.

2. The short credit appears under the following heads :-

(1) Brick Kilns
(2) Depositing building materials on road sides.
(3) Obstructing the road or rendering it inconvenient
(4) Opening markets.

3 I shall deal with the above seriatim.

Brick Kilns

Brick Kilns

under this head 11 licenses have been issued. Notices have been served on all the licensees; but only 10 have appeared and these have been examined by me. They state that they have paid one rupee only as license fee, and that they have all applied in writing for a license; they are neither able to state the date of their applications nor the date of receipt of license; With the exception of one Tera Padmanabhudu who says that he paid the fee three days before the license was issued to him, all say that the fee had been paid subsequent to the issue of license. They are unable to state the date of payment of the license-fee - Six licenses have been produced before me and they appear to have been signed by the then Chairman on the 15th and 21st September 96, but the credit in the Chitta appears as 31-10-96. The sum short credited under this head is Rs 44/.

(2) Depositing Building materials

14 licenses had been issued for this purpose; 10 in the name of the late Chintakayala Lakshminarayana Naidu, 2 in the name of Basu Swarna Patrudu, 1 in the name of Thamala Jaggarao and 1 in the name of K Ramayya. The licenses issued to Suvarna Patrudu were on behalf of the late Chintakayala Lakshminarayana Naidu

Notices were issued to M R Ry Ch. Famayya Naidu, Jagarao garu and K. Ramayya. M R Ry Thamayya Naidu garu reports that he is unable to produce the licenses or accounts to show the exact amount paid as the same are not forthcoming. M R Ry Jagarao and K Ramayya have ignored my notice and I do not know how I can compell them to attend the Office. The amount short credited under this head is Rs 5—1—3.

(3) Obstructing the road or rendering it inconvenient

7 licenses have been issued for this purpose; 2 in the name of the late Chintakayala Lakshminarayana Naidu, 2 in the name of Darla Swamy, each in the name of Kosana Appadu, Sanagula Ramalingam and Basu Suvarna Patrudu. Of these only Kosana Appadu was examined, the rest having failed to comply with the notices; he states that the license was granted to him after he had

applied for it and paid for the same. He is unable to state when he applied for the licenses, when he paid the fee, and when he received the license; he does not remember the amount paid by him. The amount shot credited under this head is Rs 13-14-

(4) License for market

Only one license was issued for this purpose. The son of the licensee appeared for the notice and states that he paid only Rupees five as license fee, but is unable to produce the license as it has been mislaid. He does not remember the date of his application; but states that the license was handed over to him on payment of the fee.

4. The amount shot credited is Rs 5. The total amount shot credited under the several heads is Rs 67-15-3.

5. The explanations of the Shroff and the Clerk in charge are enclosed in original. I am unable to make out anything from their explanation.

6. I wish to draw the attention of the

the Council to the fact that six of the eleven licenses issued for Brick Kilns are forthcoming. These are all signed by the then Chairman M.R.R. Bhuyan Avergal Sastry garu. The procedure in the issue of licenses is for the Officer signing or issuing the license to see that the amount has been credited first whereas in this case, there is a difference of 5 to 6 weeks between the dates of the licenses and the date of credit of the fees.

7. The persons examined by me are are and all illiterate, and I am not disposed to place any weight on their statements.

8. It is impossible to state from the enquiry whether the fees have been received by the clerk or shroff concerned immediately after the issue of the license and credited on the date reported by the Auditor or whether they have been paid on the day of credit.

I have the honor to be
Sir
Your most obedient servant
sd/ P. Krishnaswamy
Chairman M.C

/True copy/
P. Krishnaswami
Chairman M.C

Sml V 39

Proceedings of the Municipal Council of the town of Vizagapatam at its meeting held on the 6-8-98

Present

M R Ry. P Krishnaswamy Naidu Garu L M & S Chairman MC
— B. Suryanarayana Sastry Garu BA + BL.
— P.T. Srinivasa Iyengar Avergal MA + LT.
— V. Bangarayya Chetty Garu BA + BL
— B Narsimha Sarma Garu BA + BL
— V. Appalaswamy Chetty Garu
Sheik Ambusaramy Saheb Bahadur
M R Ry M. Appalanarsiah Naidu Garu
— D Venkatanarsiah Naidu Garu
— G Nookayya Chetty Garu
— Ch Subramanya Sastry Garu

Point	Resolution
Read Audit Report submitted by the Inspector of Local Fund Accounts for 1896-97.	The question should be further enquired by a sub committee consisting of the Chairman M R Ry P. T. Srinivasa Iyengar and M R Ry B Suryanarayana Sastry.
Read also Proceedings of the municipal Council dy 7-4-98	
Read also report of the Chairman on the result of his enquiry regarding short credit of License fees -	

× × ×

s/d P. Krishnaswamy
Chairman MC

/ True Extract /

P Krishnaswami
Chairman MC

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3309/M/98

Sub-VI (4)

From Sri R Rg. P Krishnaswamy Naidu garu L.M.S.
Chairman M.C

Rcd. Sri R Rg P.T Sreenivasa Iyengaravargal M.A. B.L
Municipal Councillor

To

The Chairman M.C
Vizagapatam

Sir, We, the majority of the members of the Sub Committee appointed to enquire into the Charges made in the Audit report are of opinion that the licenses were issued before the 1st of october and that therefore there was no short credit; but in the absence of any evidence that license fees were paid before the Chairman signed the licenses, we cannot consider that there has been any temporary misappropriation.

2. We are unable to suggest any motive for the loss of the Counter foils of the licenses

We have the honor to be
Sir
Your most obedient servants

17-9-98
Vizagapatam

Sd/ P. Krishnaswamy

Sd/ P.T. Sreenivasa Iyengar

True copy

P. Krishnaswami

Chairman M.C

7
9/Jan/98

Encl VII

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From

M R Ry
B Suryanarayana Sastry Jun B A B L
Municipal Councillor

To The Chairman M.C

Sir,

Seeing that some of the licenses issued for the brick kilns are forthcoming and that these bear the signature of the then Chairman under dates 15 & 21st Septr 96, which are anterior to 1st of October from which date the higher rates came into force, I am of opinion that the license fees in question must have been collected on the dates on which the licenses were issued and that the delay in credit was due to gross & culpable negligence on the part of the clerk concerned and to laxity in supervision on the part of the Head Clerk & the Accountant

2 Considering, however, that the clerk concerned here has been found to be a painstaking and has given satisfaction in the discharge of his duties, I recommend that he be fined Rupees two

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and severely reprimanded.

3. As for the Head Clerk and the Accountant, considering that they had heavy duties owing to Cholera they are warned to be more careful and to exercise better Supervision in future.

I have the honour to be
&c
sd/ B. Suryanarayana Sastry
Municipal Councillor
& member of Sub Committee

/True Copy/
P Krishnaswami
Chairman MC

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Proceedings of the Municipal Council of the town of Vizagapatam at its meeting held on the 6th October 98

Present

M.R.Ry P. Kristnaswamy Naidu Garu L.M.+S. Chairman MC
— B. Suryanarayana Sastry Garu B.A.+B.L.
— P.T. Sreenivasa Iyengar Avargal M.A.+L.T.
— B. Narsimheswara Sarma Garu B.A.+B.L.
— V. Appalanarsimlu Chetty Garu
— G. Nookayya Chetty Garu
— G. Gurumurty Chetty Garu
— Ch. Subramanya Sastry Garu
— Pundit Sheo Narayana Tewari Garu
— D. Lazarus Ephrem B.A.
— K. Ramana Chetty Garu
— M. Appalanarsiah Naidu Garu
— D. Venkatanarsiah Naidu Garu
— Sheik Moulah Sahebgaru

Point	Resolution
Read again Audit Report submitted by the Inspector of Local Fund Accounts for 1896—97.	
Read also report of the majority of the Sub Committee appointed with reference to the resolution of the Council dated 6th August 1898	The minority report of M.R.Ry. B. Suryanarayana Sastry is adopted.
Read also minority report by M.R.Ry. B. Suryanarayana Sastry Garu —	

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signed/ P. Kunhāswamy
Chairman M.C

[True extract]

P. Kunhāswami
Chairman M.C

Rec

20 OCT 1898

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3309/M/98

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When copied 17-11-98 189
When examined
When signed 17/11

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.								
TEMENT WITH DITTO.								
PERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.								

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