[L. & M. / 2,000—1-3-98.]

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 992 M

DATED 1-6-98

INDEXED. CR

DESPATCHED

[Despatch Abstract.]

Accounts.

Recording report on the audit of the — of the Masulipatam Municipality for 1896-

chairman

BACK PAPERS.

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

FURTHER PAPERS.

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

1604
1460

Ais 309
~~M 98~~

Local & Munl. (1898) Department

CURRENT No. 1735

RECEIVED
1 MAY. 18

UNDER SECY TO GOVT
30 MAY 98
PUBLIC ... DEPT

From The Chairman
Municipal Counc
Masulipa
through the Collector, Ki

No. 108
Dis 309/M/98 desp 16

Dated 3. 5. 98.

Received

Registered

Enclosures ~~3~~ 2

Spare copies

n/Misc

Order. no 992 M, Mis d/ 1-6-98.

Recorded.

V.R.
26/5/98

26.5.98

SUBJECT.

Audit report

Submitting the
of the Masulipatam
Municipality for 189

To
The Accountant General ✓
desp 2/6/98

25.5.98

(Sd) P. Venkatapp
Chairman

25/5

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

No 108.

Municipal offic
tam
1898
98

Proceedings of the Masulipatam Municipal Council passed at a meeting held on Wednesday the 27. 4. 1898.

Present

Officials

1 J. Williams Esq. B. [illegible] Head Quarter Deputy Collector Kistna.

2 M.R.Ry T.V. Narayanaswamy Iyer Avergal Deputy Collector in charge of the Treas

3 M.R.Ry M. Venkayya Puntulu Garu Sub Assistant Inspector of Schools.

Non Officials

1 M.R.Ry P. Venkatappayya Puntulu Garu B. A. Chairman M.

2 M.R.Ry U. Gopalaratnam Garu

3 M.R.Ry T.V. Chalapati Row Puntulu Garu

4 M.R.Ry K. Lakshmenarayana Puntulu Garu

(5) Read letter no $\frac{\text{Z.F.D.}}{878}$ dated 30.3.98 from the Accountant-General Madras, forwarding aud report of the Masulipatam Municipality for 1896-97.

Resolved that the audit report be submitted to Government.

(Sd) P. Venkatapp
Chairman

No. 108.

Municipal offi
Masulipatam
30th april 1898
Desp. 3. 5. 98

From Mr Ry

P. Venkatappayy lu Gar

B. A. chairman, M Council

Masulipatam

LOCAL & MUNICIPAL DEPT.
CURRENT No. 1735 M

To,

The Secretary to Government

Local and Municipal Department

Madras

Sir,

I have the honour to submit herewith the audit statements of the Municipality for 1896-97 together with the Municipal Council's resolution No. $\frac{5}{27.4.98}$ thereon for information of Government.

Recd 16/5/98
Now $\frac{309}{m}$ 1898

Forwarded
Rollins
ag Collector
16th May 1898

11.5.98.

I have the honour to be,
Sir,
your Most obedient Servant

P. Venkatappayya
Chairman, M.
Masulipatam
2-5-98

F 2/5

Local & Munl. (1898) Department.

COLLECTOR'S OFFICE
RECEIVED
2--APR.-1898
MASULIPATAM.

MUNICIPAL COUNCIL
14 APR. 1898
MASULIPATAM.

CURRENT No.

Cur 200 / m 828

From The Accountant-General Madras

No. 270 / 878

Dated 30th March 1898

Received

Registered

Enclosures 6

Spare copies

Order

R Dis
Forwarded to the Chairman Municipal Council Masulipatam.

Ag Collector

4.IV.98.

C.K. 4.4.98

9/4

V. M.
Please note that this practice [illegible] referred for endorsement

~~1731 4/98~~

SUBJECT.

Forwarding Masulipatam municipal audit report for 1896-97.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

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

camp Bezwada

Dated 17 March 1898.

To

The Inspector of Local Fund Accounts.

Madras.

Sir,

I have the honor to submit the following report on my recent audit of the accounts of the Masulipatam Municipality for the year 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. 6952 . 11 . 5, was in agreement with that appearing in the ~~Bank~~ Treasury Pass Book allowing for outstanding cheques, and for deposits.

5. Statement VI explains the differences (shown in red ink in the other appended Statements) between the figures of these Statements and those of the Statements 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 will be ~~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.

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

I have &c.

(sd) P. Rajagopaul Mudr
Asst: Inspector of L. F. Accts

Forwarded to the Accountant-general.

21. 3. 98.

(sd) W. J. F. Williamson
Asst: Accountant General and Inspector of L. F. accts.

No: LTD / 878

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

J Marrison
Accountant General.

Fort St George
Accountant General's Office
30th March 1898

STATEMENT I.

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

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.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund				9790	.	.	9790	.	-
b. Endowments									
c. Water-tax Fund									
Total ..				9790	„	„	9790	„	„
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	7912	8	„				9500	.	-
b. Tax on buildings (section 63) ..	1066~~3~~ 2	12	~~4~~ 1				12500	.	.
c. Tax on lands (section 63) ..	599	~~15~~ 13	3				1500	.	-
d. Water-tax on buildings and lands (section 75)	2215	~~4~~ 1	~~4~~ 2				2700	.	-
e. Tax on vehicles with springs, and palanquins (section 77) ..	733	8	„				700	.	.
f. Tax on animals (section 77) ..	946	.	.				900	.	.
g. Tax on carts and other vehicles without springs (section 85) ..	1082	.	.				1100	.	.
h. Tolls (section 91)—									
Gross receipts 16258.14.„ ..									
Less Local Fund share 4869.14.11 ..	11388	15	1				13640	.	.
i. Penalties on account of—									
i. Tax on arts									
ii. Tax on buildings ..									
iii. Tax on lands									
iv. Water-tax on buildings and lands									
v. Tax on vehicles, &c. ..									
vi. Tax on animals									
vii. Tax on carts, &c. ..									
viii. Evasion of tolls									
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds							-		
b. Ferry rents									
c. Fees under Act II of 1888 ..	+ 30	.	.						
Carried over ..				355~~42~~ 69	. 9	2 7	42540	.	.

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 ..				355~~42~~69	~~„~~9	~~2~~7	42540	„	„
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	234	„	6				260	„	„
ii. Rent of buildings ..	180	.	.				180	„	„
iii. Avenue receipts ..	„	9	„				10	„	„
iv. Fees from Travellers' Bungalows	110	8	„				100	„	„
b. i. Sale-proceeds of lands ..									
ii. Produce of lands, gardens, &c.									
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	142	7	6				200	„	„
c. Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c. ..	320	4	„				400	„	„
d. i. Fees from educational institutions	103	10	9				60	.	.
ii. Other revenue from educational institutions ..									
iii. Sale-proceeds of books in Municipal Book Depôt ..									
e. i. Sale-proceeds and composition fees of medicines ..	14	.	.				30	.	.
ii. Other Hospital receipts ..									
f. i. Income from markets ..	8249	13	2				8000	.	.
ii. „ slaughter-houses ..	1065	1	„				1200	.	.
g. Other fees		4	„				10	.	.
i. Distraint fees							1200	„	„
ii. License fees	8~~69~~39	15	„				1100	.	.
iii. Cart-stand fees ..	1039	13	„						
iv. Fees from extracts from Birth and Death Registers ..	3	8	„				10	.	.
h. Fines—									
i. Fines under Municipal and other Acts	1429	10	„				1200	.	.
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				137~~63~~33	7	11			
j. Premium on loans									
Carried over ..				4930~~5~~3	~~8~~1	~~4~~6	56500	.	.

Statement ~~II~~ I—*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 ..				4930~~5~~3	~~8~~1	~~4~~6	56500	.	.
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings									
Municipal Schools ..									
Other purposes ..	90	.	.				210	.	.
ii. Medical									
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes ..									
b. From Local Boards—									
i. Education									
ii. Medical	2694	12	„				4100	„	„
iii. Other purposes	2500	„	„				2500	.	.
c. Other grants and contributions—									
i. Education									
ii. Medical							450	„	„
iii. Other purposes									
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	49~~8~~9	~~7~~15	„				800	.	.
ii. Other purposes cesspool fees ..	129	10	„				140	„	„
b. Other items—									
i. Fishery rents	25	„	„				30	.	.
ii. Refunds of Expenditure of previous year	3	9	„						
iii. Fee for numbering carts, &c.	34	3	„				40	„	.
Other items	~~1~~	~~8~~	~~„~~						
				5977	1	„			
Carried over ..				5328~~2~~0	~~9~~2	~~4~~6	64770	„	„

Statement ~~II~~ I—*cont.*

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				~~55282~~ 55280	~~7~~ 2	~~×~~ 6	64770	"	"
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	222	15	8				100	.	-
				222	15	8			
Total Receipts ..				~~55505~~ 55503	~~8~~ 2	~~9~~ 2	64870	.	-
Add opening balance..				9790	.	.	9790	"	"
Grand Total ..				~~65295~~ 65293	~~8~~ 2	~~9~~ 2	74660	-	-

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

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes at the maximum rates.
2. Tax on buildings levied at 7½ per cent. and tax on lands at 7½ per cent. of rent value. annas 4 for every 80 square yards.
3. Water tax on buildings and lands is levied at 1½ 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. 579 m / 27.3.90 & 1401 / 22.9.90.
8. The house-tax registers were last revised in the official year 94-95 and the land tax registers in the official year 96-97.
9. Total extent of land assessed is 3168 acres exclusive of lands assessed on ascertained rents.
10. The mode of estimating the annual rental of houses and lands is as follows:— Where buildings have been rented out the tax has been fixed on the actual rental. In others the annual rental is adopted in reference to the adjoining houses let out.
For lands - for every acre of vacant land - Rs 3/-
do for garden - Rs 6/- where the actual income is unknown [illegible]

Statement II.

Expenditure from the Municipal Fund of the Town of [illegible]
for the official year 1896-97.

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications	1482	3	3				1750	.	-
b. Buildings							750	.	-
c. Drainage									
d. Water-supply				1482	3	3			
e. Miscellaneous public improvements									
2. REPAIRS—									
a. Communications	8711	5	9				11000	.	.
b. Buildings	1452	-	-				3500	.	-
c. Drainage—									
i. Repairs to works ..	1084	7	6				1110	-	-
ii. Establishment for flushing drains, &c.									
d. Water-supply—									
i. Repairs to works, machinery, &c, ...	2035	2	7				2100	-	.
ii. Establishment	144	-	-				160	.	.
iii. Contingencies									
e. Miscellaneous public improvements				13,426	15	10			
3. ESTABLISHMENT	1012	.	.	1012	.	.	1020	.	-
4. TOOLS AND PLANT AND OTHER STORES	315	15	7	315	15	7	300	.	-
5. CONTRIBUTIONS—									
a. To Local Boards for works ..									
b. To Provincial Funds for scrutiny of estimates, &c.	1364	.	.	1364	.	.	1370	.	-
c. To others for public works ..									
Total, Grant I ..				17,601	2	8	23120	.	.
GRANT II—(*Education*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards..									
b. Stipends to Normal students ..	37	"	"				70	.	-
2 MUNICIPAL SCHOOLS—				37	.	.			
i. ON Salary System—									
a. Establishment									
b. Contingencies									
Carried over ..				37	.	.	70	.	-

Statement II—*cont.*

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				37	.	.	70	.	.
GRANT II—(*Education*)—cont.									
ii. On salary Results System—									
a. Fixed Payments	971	7	11				950	.	.
b. Results ~~Grants~~ Stipends	395	13	.				350	.	.
c. Contingencies	162	7	5	1529	12	4	410	.	.
3. SALARY GRANTS	1076	10	„	1076	10	.	1280	.	.
4. RESULTS GRANTS	2963	13	„	2963	13	„	2500	-	.
5. COMBINED GRANTS—									
a. Fixed payments									
b. Results Grants									
6. INSPECTON—									
a Contributions to Local Boards..	60	.	.				60	-	.
b. Municipal Inspectors—									
i. Establishment	275	.	.				280	.	.
ii. Contingencies	7	9	„	342	9	„	10	.	.
7. MISCELLANEOUS—									
a Building, furniture, &c., grants.							100	.	.
b. Common gymnasium—									
i. Establishment	152	8	„				150	.	.
ii Contingencies	14	2	6				10	.	.
c. ~~Other items~~ Common Drawing Master Establishment	240	.	.				240	.	.
Contingencies	6	9	3	413	3	9	10	.	.
Total, Grant II ..				6363	„	1	6420	.	-
GRANT III—(*Sanitation and Medical Services.*)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	2098	14	7				2200	.	.
b. Medicines and Supplies ..	1938	2	11				2500	.	.
c. Diet of Patients	738	7	8				600	.	.
d. Sundries and Contingencies ..	702	10	7				800	.	.
e. Contributions to Local Boards..									
				5478	3	9			
Carried over ..				5478	3	9	6100	.	.

Statement II—*cont.*

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				5478	3	9	6100	.	.
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..	255	-	-				180	.	.
ii. Sanitary Inspection ..	203	.	.				180	-	.
iii. Medical reserve staff ..	58	.	.				30	.	.
iv. Cutlers' Establishment ..									
b. CONTRIBUTIONS TO LOCAL BOARDS, &c, FOR—									
i. Medical Schools ..									
ii. Reserve staff									
c. OTHER CONTRIBUTIONS Dispensary Clerk	30	-	-	546	-	-	30	-	-
3. VACCINATION—									
a. Establishment	395	-	-				410	.	-
b. Contingencies	255	1	4	650	1	4	250	.	.
c Contributions to Local Boards ..									
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment	264	.	.				260	.	.
b. Contingencies	15	„	11	279	„	11	20	.	.
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—									
a i. Establishment	5671	14	11				5300	.	.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	5675	4	8				5670	.	.
b. Private scavenging—									
i. Establishment	782	„	4				790	.	-
ii. Contingencies, such as cost of scavenging carts, &c. ..	558	„	3				550	.	.
c. Cholera charges	566	2	7				1000	.	.
d. Contingencies									
Removal of prickly pear & noxious Vegetation—	529	9	9				500	.	-
				13783	„	3			
Total, Grant III ..				20736	6	3	21270	.	-

Statement II—*cont.*

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	582	13	6				600	.	.
b. Contingencies	2172	3	9	2755	1	3	2300	.	.
2. i. MARKETS—									
a. Establishment	744	.	.				750	.	.
b. Contingencies	1135	13	11	1879	13	11	1200	.	.
ii SLAUGHTER-HOUSE—									
a. Establishment	192	.	.				190	.	.
b. Contingencies	50	2	.	242	2	„	60	.	.
3. ~~CHOULTRIES~~— Cart Stand.									
a. Establishment	132	.	.				130	.	.
b. Contingencies	119	7	.	257	7	.	120	.	.
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment	72	.	.				70	.	.
b. Contingencies	10	7	.	82	7	.	10	.	.
5. AVENUES—									
a. Establishment	35	.	.				30	.	.
b. Contingencies	516	7	3	551	7	3	500	.	.
6. PUBLIC GARDEN— & Rent of land	„	„	„				96	.	.
a. Establishment	84	.	.				84	.	.
b. ~~Purchase of seeds, repair of wells, purchase of bullocks, &c.~~ Contingencies ..	118	4	9	202	4	9	120	.	.
7. SURVEY OF LAND									
8. FIRE—									
a Establishment									
b. Purchase of fire-engine, buckets, repairs, &c.	28	4	„	28	4	„	80	.	.
9. OTHER CHARGES—									
i. Work done for private individuals other than private scavenging									
Carried over ..				5992	15	2	6340	.	.

Statement II—*cont.*

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				5992	15	2	6340	.	.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. OTHER CHARGES—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..	191	3	„				200	.	.
iii. Printing	198	14	7				300	.	.
iv. Compensation for lands ..	-	-	-				-	-	-
v. Other items	(x) 474	4	4	864	5	11	500	.	.
Total, Grant IV ..				6857	5	1	7340	.	.
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	2222	10	8				2370	.	.
ii. Inspection	360	.	.				360	.	.
b. Collection of Municipal Taxes—									
i. Establishment	854	12	11				860	.	.
ii. Purchase of account books, paper, money boxes, repair to out-posts, &c.									
c. Collection of Tolls—									
i. Establishment	1123	3	.				1250	.	.
ii. Contingencies	433	8	6				620	.	.
d Office contingencies other than (*b*) (ii)	1246	10	10				800	.	.
e. Contributions for Central office and Audit establishments ..	366	.	.	6606	13	11	370	.	.
Total, Grant V ..				6606	13	11	6630	.	.
REPAYMENT OF DEBT—									
a. Instalments paid during the year									
b. Invested on account of Sinking Fund (Value of securities purchased)									
c. Charges of investment ..									
INTEREST—									
a. On account of last year ..									
b. „ of current year ..									
Carried over ..									

x. Time gun Estt & Contingencies 369-5-„
Tom Tom charge — 22-14-„
Law charges — 16-2-„
Telephone contribution — 64-9-2

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 ..									
Advances recoverable—									
a. Permanent..	100	.	.				200	.	.
b. Others	30	1	1				50	.	.
Refunds of other than current collections.	45	9	8				.	.	.
Discount				175	10	9			
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure .				58340	6	9	65030	-	-
Balances—									
a. Municipal Fund				695~~5~~ 2	~~2~~ 11	~~.~~ 5	9630	.	.
b. Endowments									
c. Water tax Fund									
Grand Total ..				6529~~8~~ 3	~~8~~ 2	~~9~~ 2	74660	.	.

Note to Statement II.

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

Liabilities.

	RS.	A	P.
Balance of Loans			
Deposits to be adjusted ..	651~~0~~ 2	~~5~~ 12	~~6~~ 1
Other Liabilities (in detail) ..			
1. Dispensary repairs payable to G. Prodorkam	1067	4	1
2. Rent of cart stands of T. V. Subba Raw Naidu under reference	50	-	-
3. Messrs. Burgoyne Burbridge & Co. London for medicines	2090	1	8
4. House rent of Hos. asst. for February '97	5	-	-
5. Result stipends of Valandapalem & Chintaguntapalem school	11	4	-
6. Vaccination Establishment pay for February '97	5	-	-
7. Manager, Dova press, Masulipatam for printing Toll tickets &c	350	.	.
8. Furniture for schools	248	14	8
9. Korla Soorayya for executing works	125	7	6
10. P. Venkataratnam for mango grafts	20	.	.
11. S. Seetaramaswamy Naidu for supplies	12	11	4
12. Contingent bill of drawing master for February '97	-	11	3
13. Pay bill of Miss Veyra Eurasian midwife for November '96	20	4	3
14. Coolies wages for February '97	40	14	9
15. Travelling allowance bill of Mahomadan School master	8	8	-
16. Akula Venkataswamy for culvert repairs	45	10	-
Total ..	1061~~2~~ 4	~~1~~ 7	~~.~~ 7

Assets.

		RS.	A.	P.
Municipal Balance..	Cash	695~~5~~ 2	~~2~~ 11	~~-~~ 5
	Securities ..	-	.	.
Deposit Balance ..	Cash	171~~0~~ 2	~~5~~ 12	~~6~~ 1
	Securities ..	4800	.	
Sinking Fund of loans				
Funded Capital of endowed institutions, Hospitals, &c.				
Total ..		13465	7	6
Value of Premises, &c.		52,400	-	-
Do. of Tools and plant		1150	-	-
Do. of Live stock		-	-	-
Do. of Furniture		2450	-	-
Arrears of taxes, &c.		~~19846~~ 19948	~~5~~ 13	~~8~~ 1
Other assets (in detail)				
Interest due by renters		36	2	9
Total ..		~~91317~~ 77984	~~15~~ 15	~~4~~ 10
Claims—				
Advances Recoverable—				
Permanent advance		~~100~~ 190	-	-
Advances for works, &c. ..		~~30~~ 86	~~1~~ 2	~~1~~ 1
Total ..		~~130~~ 276	~~1~~ 2	~~1~~ 1
Grand Total ..		91,726	9	5

Statement III.—*Municipality of* Masulipatam Abstract of Deposits Account for the year 1896-97.

	RS.	A.	P.
Balance brought forward ..	6398	1	1
1 Deposits by Appellants	1795	.	-
2 Do. by Renters	.	.	.
3. Do. by Contractors	220	-	-
4. Do. as Security by Municipal Servants	500	-	-
5. Deposited for the execution of work for which Private Parties are liable ..	.	.	.
6. Other Deposits under the Act or bye-laws	1223	14	7
Excess collections	2	6	7
Total Receipts ..	37~~38~~ 41	~~14~~ 5	~~7~~ 2
Grand Total ..	1013~~6~~ 9	~~15~~ 6	~~8~~ 3

	RS.	A.	P.
1. Credited to Municipal Funds	1427	-	-
2. Returned to Appellants	361	-	-
3. Do. to Renters	-	-	-
4. Do. to Contractors	320	-	-
5. Do. to Municipal Servants	.	-	-
6. Do. to Parties	.	-	-
7. Paid to Claimants	1518	10	2
Total ..	3626	10	2
Balance * ..	651~~0~~ 2	~~5~~ 12	~~6~~ 1
Grand Total ..	1013~~6~~ 9	~~15~~ 6	~~8~~ 3

Details of Balance.

	No. of items.	Year.			No. of items.	Year.			No. of items.	Year. 88-89			No. of items.	Year. 89-90			No. of items.	Year. 92-93			No. of items.	Year. 95-96			No. of items.	Year. 96-97			Total.				Remarks.
		RS.	A.	P.		RS.	A	P.		RS.	A.	P.		RS.	A.	P.		RS.	A	P		RS	A.	P.		RS.	A.	P.	No. of items.	Rs.	A.	P	
Appellants' Deposits ..																	1	2	14	4	4	24	8	-	6	155	.	.	11	182	6	4	
Renters do. ..																	1	30	-	.	1	50	-	.					2	80	.	.	
Contractors' do. ..																									2	220	.	.	2	220	.	-	
Municipal Servants' do. ..									1	300	.	.	4	2000	.	.	3	2000	.	.					1	500	.	.	9	4800	.	.	
Deposits for Work ..																																	
Miscellaneous Deposits, viz.																	1	.	.	4	1	4	.	3	5	1226	5	2	7	1230	5	9	
Total ..									1	300	.	.	4	2000	.	.	6	2032	14	8	6	78	8	3	14	2101	5	2	31	6572	12	1	

Statement IV-A.—*Municipality of* Masulipatam 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.	10132	.	.	297	-	-	9835	.	.	726~~6~~ 5	.	.							25~~69~~ 70	.	.
2. „ on buildings	12681	15	3	.	-	.	12681	15	3	~~9514~~ 9510	~~15~~ 15	~~4~~ 1	57	3	.				311~~2~~ 3	~~12~~ 13	~~7~~ 2
3. „ on lands	1657	15	5	.	-	.	1657	15	5	51	2	4							1606	13	1
4. Water-tax on buildings and lands ..	2756	~~11~~ 12	~~10~~ 8	.	.	.	2756	~~11~~ 12	~~10~~ 8	1886	~~10~~ 7	~~6~~ 1	11	7	.				858	~~10~~ 14	~~4~~ 7
5. Tolls (gross receipts)	16258	14	.	.	-	.	16258	14	.	16258	14	.	.	-	-	.	.	.	-	.	.
6 Market rents	9426	4	8	.	.	.	9426	4	8	8035	15	2	-	.	.	.	.	.	1390	5	6
7. Slaughter-house fees	1665	1	.	.	.	.	1665	1	.	1665	1	.	-	.	-	.	.	.	.	.	-
8. Rent of cart-stands	1039	13	.	.	.	.	1039	13	.	1039	13	.	.	.	-	.	-	-	-	-	-
9. Private scavenging fees	509	10	-	.	.	.	509	10	.	455	12	-	-	-	.	-	-	.	53	14	.
10. Rent of lands.	234	.	6	.	.	.	234	.	6	234	.	6	.	.	.	.	.	.	.	.	.
11. Rent of buildings	180	.	.	.	.	.	180	.	.	165	.	.	.	.	.	.	.	.	15	.	.
12. Cesspool fees	129	10	-	.	.	.	129	10	.	111	10	.	.	.	.	.	.	.	18	.	.
13. Cart stand refuse	200	.	.	-	.	.	200	.	.	120	.	.							80		
14. Street refuse.	106	4	.	.	.	.	106	4	.	56	4	.							50		
																			9756	12	4

Statement IV-B.—*Municipality of* Masulipatam 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.	2155	8	.	2016	.	.	4171	8	.	646	8	.	64	.	-				3461	.	.	1890-91 & 1895-96.		
2. " on buildings	2176	15	6	2097	2	9	4274	2	3	1157	13	.	15	.	.				3107	5	3	do —		
3. " on lands	1654	3	9	813	5	11	2467	9	8	548	~~12~~ 10	11	-	.	.				1918	~~12~~ 14	9	— do —		
4. Water-tax on buildings and lands ..	582	2	.	581	8	10	1163	10	10	328	10	~~5~~ 1	3	-	-				832	.	~~5~~ 9	1893-94 & 1895-96.		
5. Tolls	320	12	2	.	.	.	320	12	2										320	12	2	1894-95.		
6 Market rents	.	.	.	393	6	.	393	6	.	213	14	.	-	-	.				179	8	-	1895-96.		
7. Slaughter-house fees	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	-	-	.
8. Rent of cart-stands	175	4	3	.	.	.	175	4	3	-	-	-	.	.	.	.	.	.	175	4	3	1894-95		
9. Private scavenging fees	44	4	-	~~40~~ 41	~~12~~ 4	-	~~85~~ 86	8	-	~~42~~ 44	~~11~~ 3	-							42	5	-			
10. Water supply	76	2	7	.	.	.	76	2	7	.	.	.							76	2	7	1892-93-93-94.		
11. Cesspool fees.	.	12	.	51	.	.	51	12	.	18	.	.							33	12	.	1895-96.		
12. ~~Rent of Buildings~~	45	.	.	15	.	.	60	.	.	15	.	.							45	.	.	1894-95 & 95-96		
13. Cart Stand refuse.	.	.	.	144	.	.	144	.	.	144	.	.							.	-	.	-	-	.
14.																								
																			10192	.	9			

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

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	369	-	8
(2) Amount advanced during the year	300	.	.
Total ..	669	.	8
(2) Amount adjusted during the year—			
(*a*) On account of advances made during the year	169	14	11
(*b*) Do. previous years	222	15	8
Total amount outstanding at the end of the year* ..	276	2	1
Total ..	669	.	8

* *Details of Balance.*

Permanent advances.

P. with office manager.	30 - - -
P. " the Dt. Surgeon . .	60 - - -
Value of Court-fee stamps with the manager — }	17 — -
Law charges ——	39 - 1 - -
P. For diets with the Surgeon —	100 — -
Balance of advance given to a Councillor for works —— }	30 - 1 - 1
	276 - 2 - 1

STATEMENT VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.			As per accompanying Report.			DIFFERENCE. More or less.			REMARKS.
Receipts										
2 (a) Tax on arts.	7912	8	.	7911	8	.	−1	.	.	
(b) Tax on Buildings	10663	12	11	10662	12	1	−1	.	10	(1) Rs 2-6-7- Excess collection transfered to Deposits.
c) Tax on land	599	15	3	599	13	3	− "	2	.	
d) Water tax on buildings and lands.	2215	4	11	2215	1	2	− "	3	9	
3) Realization under Special acts.										
c) Fees under Act II of 1888	.	.	.	30	.	.	+30	.	.	Error in classification rectified with reference to Government official memorandum no 906 of 25th August 1897.
4. Revenue derived from municipal property &c.										
G. ii License fees —	869	15	-	839	15	-	−30	.	.	
6. Miscellaneous										
Private Scavenging	498	7	.	499	15	.	+1	8	.	(3) arrear collection of 95-96 on account of private scavenging fees erroneously omitted from the demand of that year - now adjusted to the credit of proper head.
Other item	1	8	.	-	.	.	−1	8	.	
Deposits.										
Excess Collections		.	.	2	6	7	+2	6	7	(4) Vide item (1) above.
D.C.B Statements Current.										
Tax on arts Col. 5	7266	.	.	7265	.	.	−1	.	.	5) Due to Excess Collections now transferred to Deposits.
Col 8	2569	.	.	2570	.	.	+1	.	.	
Tax on buildings Col. 5	9511	15	11	9510	15	1	−1	.	10	
Col 8	3112	12	4	3113	13	2	+1	.	10	

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.			As per accompanying Report.			DIFFERENCE. More or less.			REMARKS.
Water Tax on lands and buildings										
Col 2	2756	11	10	2756	12	8	+	-	10	(6) Due to error in totalling the demand Column, since rectified
Col 5	1886	10	6	1886	7	1	− "	3	5	7) Vide remark (5) above.
Col 8	858	10	4	858	14	7	+ "	4	3	8) Vide remarks 6 & 7 above.
Arrears										
Tax on lands.										
Col 5	548	12	11	548	10	11	− "	2	-	9) Vide remark 5 above.
Col 8	1918	12	9	1918	14	9	+ "	2	"	
Water tax on buildings and lands										
Col 5	328	10	5	328	10	1	− "	"	4	
Col 8	832	.	5	832	.	9	+ "	"	4	
Private Scavenging fees.										
Col 3	40	12	.	41	4	.	+1	8	.	10) Vide remark 3 above.
Col 5	42	11	.	44	3	.	+1	8	.	
D.C.B Current										
Cart Stand refuse Col. 2	.	.	.	200	.	.	+200	.	.	Erroneously omitted by the municipality, now included.
— do — Col 5	.	.	.	120	.	.	+120	.	.	
— do — Col 8	.	.	.	80	.	.	+80	.	.	
Street refuse Col 2	.	.	.	106	4	.	+106	4	.	
do — Col 5	.	.	.	56	4	.	+56	4	.	
— do — Col 8	.	.	.	50	.	.	+50	.	.	

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	DIFFERENCE.	REMARKS.
			More or less.	

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	DIFFERENCE.	REMARKS.
			More or less.	

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
____

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Dated }
Received } 189 .

No.

Subject.

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

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hn signed ______ 1/6
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LOCAL AND MUNICIPAL DEPARTMENT.

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