15-2-15
3-7-17

[L & M]

Local & Munl. (1897) Department

MISCELLANEOUS.

G.O., No. 1150 M

DATED 14-8-1897

INDEXED.

[Despatch Abstract.]

Account Recording, with Remarks, the Report on the Audit of the —— of the Masulipatam Municipality for 1897-98.

BACK PAPERS.

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

FURTHER PAPERS.

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

Cons 2882 m 9/99
Cons 5011 misc 97

[L. & M.]
250—10-12-98.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in proceedings:—

Again G.O., No. dated 189 .

Again G.O , No. dated 189 .

Current No. 1857 m. of 1899, dated 4th July 99, from the Chairman, Mc. Municipality

" " " 189 , "

" " " 189 , "

Misc.

ORDER. No. 1150 Misc
14/8/99

Recorded with the following remarks:—

(1) It is to be regretted that the audit of the municipal accounts discloses a most discreditable state of affairs. However, a Deputy Secretary has now been appointed, the Government trusts that a considerable improvement will be effected in the current year.

(2) The attention of the Municipal Council is drawn to the remarks of the Inspector of Local Fund Accounts in para. 3 of his endorsement regarding the recovery of municipal money from the subordinates concerned.

The Chairman has undertaken a thorough scrutiny, and

and that of the Chairman to the observations of the Deputy Collector in para. 2 of his endorsement.

(3) The result of the enquiry referred to in paras. 4 and 5 of the Chairman's letter should be reported to Government.

V.R
31/7/99

To
The Chairman, mc. Masulipatam
thro' the Coll. of Kistna.
& Accountant-General.
Dated 16/8/99

Local & Munl. (1899) Departm

CURRENT No. /

1 - MAY 1899
MUNICIPAL & LOCAL
MASULIPATAM

From
The Chairman, mc
Masulipatam

Order

COLLECTOR'S OFFICE
RECEIVED
21 APR 1899
MASULIPATAM

No. 583.
140/37

Dated 4th July 1899.
Dated 10th April 1899.
Received 12 July
Registered
Enclosures (one)
Spare copies

SUBJECT.
Submitting, with remarks, the
report and
Masulipatam
Municipal audit report
for 1897-98

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 1897-98.

Dated 16th March 1899.

To

THE Assistant Accountant General and
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 1897-98.

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 927-0-1, is in agreement with that appearing in the ~~Bank~~ Treasury Pass Book, allowing for outstanding cheques, for deposits, taking the liabilities into account the deposit balance would be far greater. and for unremitted revenue remaining on hand at the close of the year.

5. Statement VI explains the alterations (shown in red ink in the other appended statements), made in the figures already reported to Government by the Municipality with its Annual Report, *or*

~~The audit having been conducted before the submission by the Municipality of its Annual Report, the figures contained in the accompaniments to the latter, should agree exactly with those in the statements hereto appended.~~

6. 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.

7. A note on the defects discovered during the audit has been forwarded to the Chairman. The following points however deserve to be brought to the notice of Government.

1. Bill receipts were wanting to support the undernoted balances as detailed in para 13 of the notes.

Tax on arts	1894-95	Rs 3-0-0	4-8-0
"	1895-96	Rs 1-8-0	
Do on buildings	1894-95	Rs 6-15-7	14-1-8
Do	1895-96	Rs 6-1-11	
Do	1897-98	Rs 1-0-2	
		Carried over	18-9-8

Brought forward		Rs 18-9-8	
Tax on lands 1895-95	Rs 0-0-9		0-4-3
" 1896-97	Rs 0-3-6		
" Huts (Lands) 1894-95	Rs 0-6-5		8-9-2
" 1896-97	Rs 7-13-6		
" 1897-98	Rs 0-5-3		
Total		27-7-1	

The Sum of Rs 8-9-2 noted above under hut tax was found to have been misappropriated by a temporary plague peon who was entrusted with the collections and the Council accordingly sanctioned his prosecution. Rs 7 was paid in towards this sum during the audit

12/. The collections under 'Tolls' 'Cart Stands' 'Markets' and 'Slaughter houses' were manged departmentally, but no stock account of the ticket books was maintained, nor was any satisfactory check exercised over the realizations, the result being that 30 bill tickets books were missing so far as could be ascertained from a statement prepared in the office during audit - The value of these could not however be ascertained owing chiefly to the undermentioned reasons.

(a) The books did not contain a uniform number of tickets

(b) Books of one denomination were allowed to another.

(c) The bills and other papers did not always furnish particulars of the different denominations of the ticket books.

(d) Bill voucher No 11 of April 1897 for 235 books supplied was not forthcoming.

It may be here noted that in April 1898, the chairman detected the issue of certain false tickets by a toll gate keeper and his prosecution was sanctioned but he absconded.

3/. The demand of rents was not authenticated by the chairman nor were bills prepared for them to allow of a satisfactory check over the balances as well which amounted to so much as Rs 1814-15-6 under Current and Rs 1052-6-4 under arrears. Miscellaneous receipts having been granted as collections were made.

4/ Bill receipts were wanting to support the undernoted "write off" as detailed in 18 of the Note

Tax on arts 1893-94	Rs 1-8-0	
" Buildings 1892-93	16-1-10	29-14-5
93-94	13-12-7	

Tax on lands 1892-93 14-5-10

" Huts (Lands) do 0-4-10 } 0-5-5

1893-94 0-0-7 }

Total Rs 46-1-8.

5/ Warrant receipts were wanting to support the undernoted auto tandings as detailed in para 36(8) of the note

Tax on arts 1895-96	-2	receipts	0-4-0
" 1897-98	7		0-14-0
" Buildings do	27		3-6-0
Total			Rs 4-8-0

I have the

honour

(Sd) Charles Brito

Assistant Inspector of Local Funds

Forwarded to the Accountant General.

2/. The report shows that the Masulipatam Municipal accounts still continue in an unsatisfactory condition and the assistant Inspector informs me that owing to their disordered state he exceeded the allotted time for the audit by no less than 17 working days. This has naturally thrown his work into arrears.

3/ The amounts referred to in Reb paras 4 and 5 above should be recovered from the Subordinates concerned unless the receipts can be produced, and in this connection the Secretary may be asked to satisfy himself that they are the genuine original ones. In the case of the Item mentioned in the Reb para 4, the office staff must be held

held directly to blame as it was their clear duty to see that receipts were forthcoming before submitting the list to the Council.

4/ As regards Sub para 2, it is evident that unless a very careful account is kept of the books issued to the 2 Gate keepers, there will be room for serious fraud. The loss of the 30 books referred to by the Assistant Inspector should be thoroughly investigated and such steps taken as may be called for.

(Sd) W. Kelway Brown.
Assistant Accountant General
and Inspector of Local Fund accounts.

No 37 / 4-2-9.

Forwarded to the Secretary to Government,
Local and Municipal Department, Fort St George
through the Chairman Municipal Council,
Masulipatam and the Collector of Kistna.
2/ I agree - the report is very unsatisfactory

Fort St George
Accountant General's office
18th April 1899

Accountant General.

A. Dis 306 / 3.99.

Forwarded to the Chairman, Municipal Council, Masulipatam, through the Head Quarter Deputy Collector.
21st April 1899

Collector

No 543
Forwarded & Rec'd
Masulipatam
27-4-99

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Masulipatam. for the official year 1897-98.

Heads of Account.	1897-98. Details of Minor heads.			1897-98. Totals of Major heads.			Revised Estimate for 1897-98.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1. BALANCE BROUGHT FORWARD—									
(a) Municipal Fund	6952	11	5				6950	"	"
(b) Endowments									
(c) Water and Drainage Tax Fund									
Total ..				6952	11	5	6950	-	-
2. MUNICIPAL RATES AND TAXES—									
(a) Tax on arts, &c. (section 53) ..	5609	8	6				6500	-	-
(b) Tax on buildings (section 63) ..	12565	5	-				15500	-	-
(c) Tax on lands (section 63) ..	1082	7	-				3800	-	-
(d) Water and Drainage Tax on buildings and lands (sec. 75).	2635	6	4				3700	-	-
(e) Tax on vehicles with springs and palanquins, &c. (sec. 77).	725						700	-	-
(f) Tax on animals (section 77) ..	862	8	-				900	-	-
(g) Tax on carts and other vehicles without springs (section 85).	954						1100	-	-
(h) Tolls (section 91)—									
Gross receipts, Rs. 15460-3-"	10820	12	2				13590	-	-
Less L. F. share, Rs. 4639-6-10									
(i) Tax on domestic male servants (section 96-A)									
(j) Penalties on account of—									
(i) Tax on arts									
(ii) Tax on buildings ..									
(iii) Tax on lands ..									
(iv) Water and Drainage Tax on buildings and lands.									
(v) Tax on vehicles, &c. ..									
(vi) Tax on animals ..									
(vii) Tax on carts, &c. ..									
(viii) Evasion of tolls ..									
(ix) Tax on servants ..									
Carried over ..				85254	15	-	45790	-	-

* Gross Expenditure 15460-3-"
1541-14-6
1/3) 13918-4-6
4639-6-10

STATEMENT I—*cont.*

Heads of Account.	1897-98. Details of Minor heads.			1897-98. Totals of Major heads.			Revised Estimate for 1897-98.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				35254	15	-	45790	-	-
3. REALIZATIONS UNDER SPECIAL ACTS—									
(*a*) Pounds									
(*b*) Ferry rents									
(*c*) Fees under Act II of 1888 ..	50	-	-	50	-	-			
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
(*a*) Rents—									
(i) Rent of lands	172	2	6				170	-	-
(ii) Rent of buildings ..	165	-	-				180	-	-
(iii) Fishery rents	90						30	-	-
(*b*) Sale-proceeds, &c.—									
(i) Sale-proceeds of lands ..									
(ii) Sale-proceeds of old materials, unclaimed property, &c.	127	6	6				200	-	-
(iii) Sale-proceeds of Acts, Bye-laws, &c.									
(iv) Sale-proceeds of night soil, street refuse, &c. ..	402	8					300	-	-
(*c*) Educational receipts—									
(i) Fees from educational institutions	154	5	-				100	-	-
(ii) Other revenue from educational institutions ..									
(*d*) Hospital receipts—									
(i) Sale-proceeds of medicines..									
(ii) Subscriptions and donations, &c., including composition fees	64	13	8				400	-	-
(iii) Other hospital receipts ..									
Carried over ..	1176	3	8	35304	15	-	47170	-	-

STATEMENT I—*cont.*

Heads of Account.	1897-98. Details of Minor heads.			1897-98. Totals of Major heads.			Revised Estimate for 1897-98.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	1176	3	8	35304	15	-	47170	-	-
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*									
(*e*) Miscellaneous income—									
(i) Income from markets ..	6830	15	10				8000	-	-
(ii) Do. from slaughter-houses.	1010	8	-				1100	-	-
(iii) Do. from cart-stands ..	998	15	3				1100	-	-
(iv) Do. from avenues ..	6	1	6				10	-	-
(v) Do. from travellers' bungalows	37	-	-				50	-	-
(vi) Do. from produce of land, gardens, &c.	-	8	-				10	-	-
(*f*) Fees—									
(i) Warrant fees									
(ii) Distraint fees and recoveries on account of incidental expenses	466	5	9				300	-	-
(iii) License fees	661	11	-				900	-	-
(iv) Fees for vaccination in private houses ..									
(v) Fees for searches of, and extracts from, birth and death registers ..									
(vi) Fees for numbering carts ..	29	15	-				40	-	-
(vii) Fees for duplicate licenses..									
(viii) Other fees	2	-	-				10	-	-
(*g*) Fines—									
(i) Fines under Municipal and other Acts	552	14	11				500	-	-
(ii) Balance of fines under sections 3 to 5 of the Towns Nuisances Act ..									
(*h*) Interest on investments—									
(i) Educational									
(ii) Medical									
(iii) Choultries									
(iv) Sinking Fund									
(v) Water and Drainage Fund.									
(vi) General									
(*i*) Discount on investments ..				11773	2	11			
Carried over ..				47078	1	11	57190	-	-

STATEMENT I—*cont.*

Heads of Account.	1897-98. Details of Minor heads. Rs.	A.	P.	Totals of Major heads. Rs.	A.	P.	Revised Estimate for 1897-98. Rs.	A.	P.
Brought forward ..				47078	1	11	59190	-	-
5. GRANTS AND CONTRIBUTIONS—									
(a) From Government—*cont.*									
(i) Education—									
Normal stipends ..									
Buildings									
Municipal Schools ..	-	14	-						
Other purposes ..	251	4	-				390	-	-
(ii) Medical									
(iii) Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes ..									
(b) From Local Boards—									
(i) Educational									
(ii) Medical	3361	5	8				4800	-	-
(iii) Other purposes	2500						2500		
(c) Other grants and contributions—									
(i) Educational									
(ii) Medical							450	-	-
(iii) Other purposes				6113	7	8			
6. MISCELLANEOUS—									
(a) Recoveries on account of services rendered to private individuals—									
(i) Private scavenging ..	504	8	6				800	-	-
(ii) Laying pipes to private houses									
(iii) Other purposes	120	-	-				150	-	-
(b) Other receipts—									
(i) Refunds of expenditure of previous years	379	1	8				400	-	-
(ii) Other items	3	9	3						
				1007	3	5			
Carried over ..				54198	13	-	68680	-	-

STATEMENT I—*cont.*

Heads of Account.	1897-98. Details of Minor heads. Rs.	A.	P.	Totals of Major heads. Rs.	A.	P.	Revised Estimate for 1897-98. Rs.	A.	P.
Brought forward ..				54198	13	-	68680	-	-
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) Refunds of advances—									
(i) Permanent advances ..									
(ii) Other advances* ..	30	1	1	30	1	1	30	-	-
Total, Receipts ..				54228	14	1	68710	-	-
Add—Opening balance ..				6952	11	5	6950	-	-
Grand Total ..				61181	9	6	75660	-	-

* All overpayments and sums eventually recoverable from private persons or bodies should be debited to advances recoverable in Statement II, and on the recoveries being effected they should be credited to this head. Amounts debited and credited to advances in the same year should be expunged from both sides of the account.

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7 1/2 per cent., and tax on lands at 7 1/2 per cent. on the annual rental value annas ~~four~~ for every 80 square yards.
3. Water tax on buildings and lands is levied at 1/2 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. 519 M, 27-3-1890, 1401 M, 22-9-1890.
8. The house ~~and water and drainage~~ † tax registers were last revised in the official year 1894-95, and the land ~~and water and drainage~~ † tax registers in the official year 1896-97.
9. The 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 given in the last administration report ~~with the following exceptions:—~~

† The words "and water and drainage" should be scored out in Municipalities where this tax is not levied.

Statement II.

Expenditure from the Municipal Fund of the Town of Masulipatam for the official year 1897-98.

Heads of Account.	1897-98. Details of Minor heads. Rs.	A.	P.	Totals of Major heads. Rs.	A.	P.	Revised Estimate for 1897-98. Rs.	A.	P.
GRANT I—*Public Works*—									
1. New Works—									
(a) Communications	674	4	4				900	-	-
(b) Buildings	60	10	-				800	-	-
(c) Drainage									
(d) Water-supply									
(e) Miscellaneous public improvements									
				607	14	4			
2. Repairs—									
(a) Communications	9091	4	11				11250		
(b) Buildings	2391	7	5				3500		
(c) Drainage—									
(i) Repairs to works ..	892	5	6				1080		
(ii) Establishment									
(iii) Contingencies									
(d) Water-supply—									
(i) Repairs to works, machinery, &c.	2426	1	5				2300	-	-
(ii) Establishment	140	13	9				160		
(iii) Contingencies									
(e) Miscellaneous public improvements									
				14942	1	-			
3. General Establishment—									
(i) Establishment	1023						1020		
(ii) Contingencies				1023					
4. Tools and Plant and other Stores.	580	10	7	580	10	7	600	0	0
5. Contributions—									
(a) To Local Boards for works ..									
(b) To Provincial Funds for scrutiny of estimates, &c.							1370	-	-
(c) To other bodies or persons for public works									
Total, Grant I ..				17153	9	11	22980	-	-
GRANT II—*Education*—									
1. Training Schools—									
Stipends to Normal Students ..	15	-	-				30	-	-
2. Municipal Schools—									
(i) On Salary System—									
(a) Establishment									
(b) Contingencies									
Carried over ..	15	-	-				30	-	-

Statement II—*cont.*

Heads of Account.	1897-98. Details of Minor heads. Rs.	A.	P.	Totals of Major heads. Rs.	A.	P.	Revised Estimate for 1897-98. Rs.	A.	P.
Brought forward ..				15			30	-	-
GRANT II—*Education*—cont.									
2. Municipal Schools—*cont.*									
(ii) On salary-results system—									
(a) Fixed payments	1042	8	9				1040	-	-
(b) Result grants	641	4	-				340	-	-
(c) Contingencies	453	6	10	2137	3	7	550	-	-
3. Salary Grants	1053	12	5	1053	12	5	900	-	-
4. Result Grants	2316	14	-	2316	14	-	2700	-	-
5. Inspection—									
(a) Contributions to Local Boards ..	120						120	-	-
(b) Municipal Inspectors—									
(i) Establishment	276						280	-	-
(ii) Contingencies	17	6	10	413	6	10	20	-	-
6. Drawing and Gymnastic Instruction—									
(a) Contributions to Local Boards ..									
(b) Drawing-masters—									
(i) Establishment	240	-	-				240	-	-
(ii) Contingencies	6	12	6				10	-	-
(c) Gymnasium—									
(i) Establishment	150						150	-	-
(ii) Contingencies	14	7	9	411	4	3	10	-	-
7. Miscellaneous—									
(a) Building, furniture and other grants									
(b) Rent grants									
(c) Other items									
Total, Grant II ..				6347	9	1	6390	-	-
Add—Total, Grant I ..				17153	9	11	22980	-	-
Totals of Grants I and II ..				23501	3	-	29370	-	-
GRANT III—*Sanitation, Vaccination and Medical Services*—									
1. Hospitals and Dispensaries—									
(a) Establishment	2576	10	4				2670	-	-
(b) Medicines and supplies ..	4882	8	1				4500		
(c) Diet of patients	1044	15	9				1200		
Carried over ..	8504	2	2				8370	-	-

STATEMENT I—*cont.*

Heads of Account.	1897-98. Details of Minor heads.			1897-98. Totals of Major heads.			Revised Estimate for 1897-98.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	8504	2	2				8370	-	-
GRANT III—*Sanitation, Vaccination and Medical Services*—cont.									
1. HOSPITALS AND DISPENSARIES—*cont.*									
(*d*) Sundries and contingencies ..	942	2	4						
(*e*) Contributions to Government..							1200	-	-
(*f*) „ to Local Boards.									
(*g*) „ to other bodies..									
2. (*a*) CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
(i) Medical College	286								
(ii) Sanitary inspection ..	178						180		
(iii) Reserve Medical Staff ..	63						180		
(*b*) Contributions to Local Boards, &c., for—							30		
(i) Medical Schools									
(ii) Reserve Staff									
(*c*) Other contributions	60						60	-	-
3. VACCINATION—				10033	4	6			
(*a*) Establishment	372	2	7				360		
(*b*) Contingencies	146	8	-						
(*c*) Contributions to Local Boards ..				578	10	7	150		
4. REGISTRATION OF BIRTHS AND DEATHS—									
(*a*) Establishment	264								
(*b*) Contingencies	24	13	8				270		
5. (*a*) CONSERVANCY, ROAD-CLEANING AND ROAD-WATERING—				298	13	8	20		
(i) Establishment	5931	-	7						
(ii) Charges for purchase, hire and maintenance of carts and bullocks	5692	4	3				6040	-	-
(iii) Contingencies							5690	-	-
(*b*) Private scavenging—									
(i) Establishment	813	1	7						
(ii) Charges for purchase, hire and maintenance of carts and bullocks	681	11	7				820	-	-
(iii) Contingencies							690		
Carried over ..	13118	9	-	10840	12	9	24060	-	-

STATEMENT II—*cont.*

Heads of Account.	1897-98. Details of Minor heads.			1897-98. Totals of Major heads.			Revised Estimate for 1897-98.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	13118	9	-	10840	12	9	24060	-	-
GRANT III—*Sanitation, Vaccination and Medical Services*—cont.									
5. CONSERVANCY, ROAD CLEANING AND ROAD-WATERING—*cont.*									
(*e*) Epidemic Charges									
(i) Establishment	2306	8	3				1800	-	-
(i) Contingencies									
(*d*) Arrangements at fairs and festivals									
(*e*) Other Sanitary outlay ..	418	10	1	15843	11	4	500	-	-
Total, Grant III ..				26687	8	1	26360		
Add—Totals of Grants I and II ..				23501	3	-	29370		
Totals of Grants I to III ..				50185	11	1	55730		
GRANT IV—*Lighting and Miscellaneous—Municipal Purposes*—									
1. LIGHTING—									
(*a*) Establishment	73	1	1				80	-	-
(*b*) Payments to contractors ..									
(*c*) Purchase and repair of lamp-posts lanterns, burners, &c. ..	2304	7	6				2500	-	-
(*d*) Contingencies				2377	8	7			
2. (i) MARKETS—									
(*a*) Establishment	732	-	-				730	-	-
(*b*) Contingencies	450	9	5				570	-	-
(ii) SLAUGHTER-HOUSES—									
(*a*) Establishment	192						190		
(*b*) Contingencies	63	15	3	1438	8	8	100		
3. ~~OBSOLETE~~— Cart stand									
(*a*) Establishment	132						130		
(*b*) Contingencies							100		
(*c*) Charges for feeding travellers ..				132					
4. TRAVELLERS' BUNGALOW—									
(*a*) Establishment	72						70		
(*b*) Contingencies	1	5	-				10		
5. AVENUES—				73	5	-			
(*a*) Establishment	32						30		
(*b*) Contingencies	509	6	5				500	-	-
Carried over ..				4562	12	8	4940	-	-

STATEMENT II—*cont.*

Heads of Account.	1897-98. Details of Minor heads. Rs.	A.	P.	Totals of Major heads. Rs.	A.	P.	Revised Estimate for 1897-98. Rs.	A.	P.
Brought forward ..				4562	12	8	4940	-	-
GRANT IV—*Lighting and Miscellaneous Municipal Purposes*—cont.									
6. PUBLIC GARDEN—Land									
(a) Establishment	9	5	4				10	-	-
(b) Contingencies				9	5	4			
7. SURVEY OF LAND									
8. FIRE—									
(a) Establishment									
(b) Contingencies									
9. POUNDS—									
(a) Establishment, commission, &c.									
(b) Contingencies									
10. OTHER CHARGES—									
(a) Work done for private individuals other than private scavenging—									
(i) Laying pipes									
(ii) Other purposes									
(b) Rewards for destruction of pigs and dogs	22	1	-				200	-	-
(c) Printing	160	12	6				300	-	-
(d) Compensation for lands ..	-	-	-				600	-	-
(e) Law charges	188	15	3				200	-	-
(f) Quit-rent on Municipal lands.	1	6	-						
(g) Charges for numbering carts and issuing tin tickets ..									
(h) Water pandals									
(i) Cost of signboards and numbering houses									
(j) Other items	405	15	9	479	2	6	300	-	-
Total, Grant IV ..				5351	4	6	6550	-	-
Add—Totals of Grants I to III ..				50185	11	1	55730	-	-
Totals of Grants I to IV ..				55536	15	7	62280	-	-
Carried over ..									

STATEMENT II—*cont.*

Heads of Account.	1897-98. Details of Minor heads. Rs.	A.	P.	Totals of Major heads. Rs.	A.	P.	Revised Estimate for 1897-98. Rs.	A.	P.
Brought forward ..									
GRANT V—*Supervision and Management.*									
1. GENERAL ESTABLISHMENT—									
(a) Inspection—									
(i) Pay and pensionary contribution of Chairman or Secretary.									
(ii) Conveyance allowance ..	321	7	3				360	-	-
(b) Office establishment	2146	9	1				2200	-	-
(c) Contingencies	1043	-	-				600	-	-
2. COLLECTION OF MUNICIPAL TAXES—				3511	-	4			
(i) Establishment	885	1	8				800	-	-
(ii) Contingencies				885	1	8			
3. COLLECTION OF TOLLS, MARKET RENTS, &c.—									
(i) Establishment	1095	3	7				1100	-	-
(ii) Contingencies	390	1	7	1485	5	2	520	-	-
4. COLLECTION OF PRIVATE SCAVENGING FEES—									
(i) Establishment									
(ii) Contingencies									
5. CHARGES FOR PRINTING AT PRESS SELECTED BY ACCOUNTANT-GENERAL.									
6. CONTRIBUTIONS FOR CENTRAL OFFICE AND AUDIT ESTABLISHMENT.	640	-	-	640	-	-	640	-	-
Total, Grant V ..				6521	7	2	6220	-	-
Add—Totals of Grants I to IV ..				55536	15	7	62280	-	-
Totals of Grants I to V ..				62058	6	9	68500		
EXTRAORDINARY AND DEBT—									
REPAYMENT OF DEBT—									
(a) Water and drainage schemes—									
(i) Instalments paid during the year									
(ii) Investments on account of Sinking Fund (*par* value of securities purchased.)									
(iii) Charges of investment, such as premia, commission, &c.									
(b) Others—									
(i) Instalments paid during the year									
(ii) Investments on account of Sinking Fund (*par* value of securities purchased.) ..									
(iii) Charges of investment, such as premia, commission, &c.									
Carried over ..									

STATEMENT II—*cont.*

Heads of Account.	1897-98. Details of Minor heads. Rs.	A.	P.	Totals of Major heads. Rs.	A.	P.	Revised Estimate for 1897-98. Rs.	A.	P.
Brought forward ..				4562	12	8	4940	-	-
GRANT IV—*Lighting and Miscellaneous Municipal Purposes*—cont.									
6. PUBLIC ~~GARDEN~~—*Land*									
(*a*) Establishment	9	5	4				10	-	-
(*b*) Contingencies				9	5	4			
7. SURVEY OF LAND									
8. FIRE—									
(*a*) Establishment									
(*b*) Contingencies									
9. POUNDS—									
(*a*) Establishment, commission, &c.									
(*b*) Contingencies									
10. OTHER CHARGES—									
(*a*) Work done for private individuals other than private scavenging—									
(i) Laying pipes									
(ii) Other purposes									
(*b*) Rewards for destruction of pigs and dogs	22	1	-				200	-	-
(*c*) Printing	160	12	6				300	-	-
(*d*) Compensation for lands ..	-	-	-				600	-	-
(*e*) Law charges	188	15	3				200	-	-
(*f*) Quit-rent on Municipal lands.	1	6	-						
(*g*) Charges for numbering carts and issuing tin tickets ..									
(*h*) Water pandals									
(*i*) Cost of signboards and numbering houses									
(*j*) Other items	405	15	9	479	2	6	300	-	-
Total, Grant IV ..				5351	4	6	6550	-	-
Add—Totals of Grants I to III ..				50185	11	1	55730	-	-
Totals of Grants I to IV ..				55536	15	7	62280	-	-
Carried over ..									

STATEMENT II—*cont.*

Heads of Account.	1897-98. Details of Minor heads. Rs.	A.	P.	Totals of Major heads. Rs.	A.	P.	Revised Estimate for 1897-98. Rs.	A.	P.
Brought forward ..									
GRANT V—*Supervision and Management.*									
1. GENERAL ESTABLISHMENT—									
(*a*) Inspection—									
(i) Pay and pensionary contribution of Chairman or Secretary.									
(ii) Conveyance allowance ..	321	7	3				360	-	-
(*b*) Office establishment	2146	9	1				2200	-	-
(*c*) Contingencies	1043	-	-	3511	-	4	600	-	-
2. COLLECTION OF MUNICIPAL TAXES—									
(i) Establishment	885	1	8				860	-	-
(ii) Contingencies				885	1	8			
3. COLLECTION OF TOLLS, MARKET RENTS, &C.—									
(i) Establishment	1095	3	7				1100	-	-
(ii) Contingencies	390	1	7	1485	5	2	520	-	-
4. COLLECTION OF PRIVATE SCAVENGING FEES—									
(i) Establishment									
(ii) Contingencies									
5. CHARGES FOR PRINTING AT PRESS SELECTED BY ACCOUNTANT-GENERAL.									
6. CONTRIBUTIONS FOR CENTRAL OFFICE AND AUDIT ESTABLISHMENT.	640	-	-	640	-	-	640	-	-
Total, Grant V ..				6521	7	2	6220	-	-
Add—Totals of Grants I to IV ..				55536	15	7	62280	-	-
Totals of Grants I to V ..				62058	6	9	68500		
EXTRAORDINARY AND DEBT—									
REPAYMENT OF DEBT—									
(*a*) Water and drainage schemes—									
(i) Instalments paid during the year									
(ii) Investments on account of Sinking Fund (*par* value of securities purchased.)									
(iii) Charges of investment, such as premia, commission, &c.									
(*b*) Others—									
(i) Instalments paid during the year									
(ii) Investments on account of Sinking Fund (*par* value of securities purchased.) ..									
(iii) Charges of investment, such as premia, commission, &c.									
Carried over ..									

STATEMENT II—*cont.*

Heads of Account.	1897-98. Details of Minor heads.			1897-98. Totals of Major heads.			Revised Estimate for 1897-98.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
EXTRAORDINARY AND DEBT —*cont.*									
2. INTEREST ON LOANS—									
(*a*) Water and drainage schemes—									
(i) On account of previous years ..									
(ii) On account of current year ..									
(*b*) Others—									
(i) On account of previous years ..									
(ii) On account of current year ..									
3. ADVANCES RECOVERABLE—									
(*a*) Permanent advances ..									
(*b*) Other advances	50	-	-						
4. REFUNDS OF OTHER THAN CURRENT COLLECTIONS—				50	-	-	50	-	-
(*a*) Water and drainage tax ..									
(*b*) Others ..	2	2	10						
5. COMMISSION, &c., ON LOANS RAISED IN OPEN MARKET									
6. PENSIONS AND GRATUITIES ..									
7. INVESTMENTS FOR PURPOSES OTHER THAN SINKING FUND—									
(*a*) In Government securities or Savings Bank									
(*b*) In other securities									
Total Extraordinary and Debt ..				52	2	10	50	-	-
Totals of Grants I to V ..				62058	6	9	68500	-	-
Total, Expenditure ..				62108	9	7	68550		
BALANCES—									
(*a*) Municipal Fund	-927	-	1						
(*b*) Endowments							7410	-	-
(*c*) Water and Drainage Tax Fund.									
				-927	-	1			
Grand Total ..				61181	9	6	75660	-	-

NOTE TO STATEMENT II.

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

LIABILITIES.

	RS.	A.	P.
Balance of loans			
Deposits to be adjusted ..	12769	4	10
Other liabilities (in detail) ..			
1. Rent of cart stands	50	-	-
2 Repairing culvert on church road	115	4	7
3 Conservancy bills for Jan & Feb 98	6	5	2
4 Temporary election establishment for February 1898	18	1	2
5. Result grant bills for 1897-98	424	1	-
6 do Stipends for do	125	9	-
7. Gymnastic compound rent from 2 Apr 1897 to 28 February 98 and house rent of S R school master from July 1897 to Feb 1898	15	-	-
8. Vaccine contingent bills for February 1898	10	-	-
9. Medicines	58	2	-
10. Supply of materials	60	9	8
11 Repairing masonry drain	9	-	3
	10	11	1
12. Printing	201	14	-
13. Repairing night soil carts	9	7	4
14 Godown rent from October 1897 to Dec 1897	12	-	-
15. Law charges	69	9	-
16. Supplying dust bins	460	15	-
17. Contribution to D.P.W for water supply.	1364	-	-
Total ..	15788	13	8

ASSETS.

		RS.	A.	P.
Municipal balance ..	Cash ..	-927	-	1
	Securities ..			
Deposit balance ..	Cash ..	8268	4	10
	Post Office Savings Bank ..			
	Government Promissory notes.	1500	-	-
	Landed property.	3000	-	-
	Other securities.			
Sinking Fund investments ..				
Other investments				
Funded capital of endowed institutions, hospitals, &c.				
Total ..		11841	4	9
Value of premises, &c.		54400	-	-
Do. of tools and plant		1590	-	-
Do. of live-stock		2820	-	-
Arrears of taxes, &c.		18158 8330	12 2	6 8
Other assets (in detail)				
Interest due by renters		36	2	9
Provincial Contribution for pump (Educative)		141	14	-
L.F. for Medical		2120	4	-
Total ..		88717	10	2
Claims—				
Advances recoverable—				
Permanent advances		190	-	-
Advances for works, &c. ..		106	1	-
Total ..		296	1	-
Grand Total ..		91402	6	7

Excess Supplied

STATEMENT III.

Municipality of Masulipatam. Abstract of Deposit Account for the year 1897-98.

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..	65-12	12	1	1. Credited to Municipal Funds	1743	11	9
1. Deposits by appellants ..	2177 6896	2	-	2. Returned to appellants ..	227 357	8	-
2. Do. by renters ..	7196	4	-	3. Do. to renters ..	680 550	-	-
3. Do. by contractors ..	500	-	-	4. Do. to contractors ..	500	-	-
4. Do. by Municipal servants ..				5. Do. to Municipal servants.	1800	-	-
5. Do. by private parties for work ..				6. Do. to private parties.			
6. Other deposits	2557	5	1	7. Do. to other depositors.	1223	14	7
				Total ..	6175	2	4
Total Receipts ..	12430	11	1	Balance * ..	12768	4	10
Grand Total ..	18943	7	2	Grand Total ..	18943	7	2

* DETAILS OF BALANCE.

(Years need not be given in the case of deposits lodged in P.O Savings Bank and other securities.)

Class of Deposit.	Amount. RS.	A.	P.	Year.	Remarks.
Appellants' deposits	18	8	-	1895-96	
	25	-	-	1896-97	
	344	12	7	1897-98	
Renters' deposits	6296	4	-	1897-98	
	20	-	-	1896/97	
Contractors' deposits	500	-	-	1897/98	
Municipal servants' deposits ..	3000	-	-		
Deposits for work					
Miscellaneous deposits (to be specified)	-	-	4	1892-93	
	4	-	3	1895-96	
	2	6	7	1896-97	
	2557	5	1	1897-98	
	12768	4	10		

STATEMENT IV-A.—Municipality of Masulipatam. Demand, Collection and Balance Statement for the year 1897-98.

CURRENT.

(NOTE.—When penal interest is levied, the amount should in each case be added to the demand.)

Particulars.	Demand as originally assessed by the Chairman. RS.	A.	P.	Remitted on Council on appeal RS.	A.	P.	Demand as finally settled (column 2 *minus* column 3). RS.	A.	P.	Amount collected. RS.	A.	P.	Amount remitted on account of vacant houses, &c. RS.	A.	P.	Amount written off as irrecoverable. RS.	A.	P.	Balance (column 4 *minus* columns 5, 6 and 7). RS.	A.	P.
	2			3			4			5			6			7			8		
1. Tax on arts, &c.	4891	-	-	35-3			4537	8	-	4055	13	3							481	10	9
2. ,, on buildings	12681	15	3				12681	15	3	9749	9	8				22	8	-	2909	13	7
3. ,, on lands	1644	4	1				1644	4	1	319	2	4							1322	1	9
4. Water cart duty (tax on buildings	2757	9	3				2757	9	3	1968	2	8				4	8	-	781	14	7
5. ,, on lands ..	10820	12	2				10820	12	2	10820	12	2									
6. Tolls (gross receipts)																					
7. Tax on domestic male servants ..																					
8. Income from markets	8128	7	10				8128	7	10	6313	8	4							1814	15	6
9. ,, from slaughter-houses ..	1010	8	-				1010	8	-	1010	8	-									
10. ,, from cart-stands	998	15	3				998	15	3	998	15	3									
11. Private scavenging fees	581	13	-				581	13	-	481	9	6							100	3	6
12. Warrant fees																					
13. Tax on vehicles with springs, &c. ..																					
14. ,, on animals																					
15. ,, on carts, &c.																					
16. Good rent fees.																					
17. Rent of lands																					
18. Rent of buildings																					
19. Cart stand rights																					
20. Fees																					
Total ..																					

STATEMENT IV-B. –Municipality of Masulipatam. Demand, Collection and Balance Statement for the year 1897-98—*cont.*

ARREARS.

Particulars.	Balance of old Demand.			Arrears of previous year.			Total Demand.			Amount collected.			Amount remitted.			Amount 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.	3461	-	-	2570	-	-	6031	-	-	1553	11	3	19	-	-	958	-	-	3505	4	9	1894/95 & 1896/97.
2. „ on buildings	3107	5	3	3113	13	2	6221	2	5	2915	11	4				867	9	-	2537	14	1	"
3. „ on lands	1918	14	9	1606	13	1	3525	11	10	768	4	8	15	-	-	802	9	2	1944	14	-	"
4. Water ~~and drainage~~ tax on buildings.	832	-	9	858	14	7	1690	15	4	667	3	8	3	-	-	177	4	10	843	6	10	"
5. „ „ on lands.																~~278~~	~~14~~	~~6~~	~~741~~	~~13~~	~~2~~	
6. Tolls	320	12	2				320	12	2										320	12	2	1894/95
7. Tax on domestic male servants ..																						
8. Income from markets	179	8	-	1390	5	6	1569	13	6	517	7	6							1052	6	-	1895/96 & 1896/97.
9. „ from slaughter-houses ..																						
10. „ from cart-stands ..	175	4	3				175	4	3										175	4	3	1894/95
11. Private scavenging fees ..	42	5	-	53	14	-	96	3	-	22	15	-							73	4	-	1893/94 & 1896/97.
12. Warrant fees																						
13. Tax on vehicles with springs, &c.																						
14. „ on animals																						
15. „ on carts, &c.																						
16 Water Supply	76	2	7				76	2	7										76	2	7	1891/92 & 1892-93.
17 cess pool fees. ..	33	12	-	18	-	-	51	12	-	18	-	-							33	12	-	1895-96 & 1896-97
18 Rents of buildings	45	-	-	15	-	-	60	-	-	15	-	-							45	-	-	1894-95
19 Cart stand refuse	-	-	-	80	-	-	80	-	-	80	-	-							-	-	-	
20 Street refuse.	30	-	-	50	-	-	80	-	-	30	-	-							50	-	-	1896-97.
Total ..																			10653	7	5	
																			10656	7	5	
																			7429	11	8	
																			12498	11	5	
																			18832	2	8	
																			17152	-12	-1	

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STATEMENT V—*Abstract of transactions under advances.*

	Rs.	A.	P.
(1) Total amount outstanding at the beginning of the year*	276	2	1
(2) Amount advanced during the year	100	-	-
Total ..	376	2	1
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	50	-	-
(*b*) Do. of previous years	30	1	1
Balance outstanding at the end of the year* ..	296	1	-
Total ..	376	2	1

* *Details of Balance.*

(Years need not be given in the case of permanent advances.)

Permanent advances

Office Permanent Advance. 35 - - -

Medical (Visit the District Medical and Sanitary officer) 60 - - -

Hospital diet. 100 - - -

1893/94.

Court fee Stamp. 17 - - -

Law charges 32 - 1 - -

1897/98 246 - 1 - -

China charges 50 - - -

296 - 1 - -

Total 50 - - -

296 - 1 - -

Statement VI.

Statement of Differences.

Heads of Account.	As per Municipal Statement.			As per accompanying Report.			Difference. More or less.			Remarks.
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Deposits.										
deposits by renters	7196	4	-	6896	4	-	-300	-	-	Error in classification.
" Contractors	500	-	-	800	-	-	+300	-	-	
Returned to applicants	357	8	-	227	8	-	-130	-	-	Do.
to Renters	550	-	-	680	-	-	+120	-	-	
D.C.B. Statements.										
Tax a Lands (Demand as originally assessed)	1641	4	1	1641	8	9	+	-	4	8	
Water tax a building & Land (Demand as originally assessed)	2754	9	3	2753	8	4	-1	-	11	as per demand register.
Tolls.	10820	12	2	15460	3	-	+4639	6	10	L.T. Share erroneously omitted.
Less pool fees.	135	-	-	135	12	-	+	-	12	-	Omissions supplied.
Street refuse.	92	8	-	117	8	-	+25	-	-	
Water tax — arrears										
written off.	278	14	6	177	4	10	-101	9	8	Error in classification.
Balance.	741	13	2	843	6	10	+101	9	8	

Statement VI—*cont.*

Statement of Differences—*cont.*

Heads of Account.	As per Municipal Statement.			As per accompanying Report.			Difference. More or less.			Remarks.
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Heads of Account.	As per Municipal Statement.			As per accompanying Report.			DIFFERENCE. More or less			REMARKS.
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Heads of Account.	As per Municipal Statement.			As per accompanying Report.			DIFFERENCE. More or less.			REMARKS.
	RS	A	P.	RS.	A.	P.	RS.	A.	P.	

C No. 306/M 99.

27 APR 1939

1/827/M/99

No. 583

Municipal office
Masulipatam
4th July 1899

From

M. R. Ry
P. Venkatappayya Pantulu
Garu B. A. chairman Muls
Masulipatam

LOCAL & MUNICIPAL DEPT.
RECEIVED No. 1857/M

The Secretary to Government
Local and Municipal department
Madras.

Through the Collector, Kistna District

Sir

In submitting the report on the audit of accounts of this Municipality for 1897-98, I have the honour to state that the accounts therein mentioned will be recovered from the persons concerned as far as possible and the irregularities brought to light will be avoided in future.

2. I was appointed chairman delegate towards the end of December 1897, and I was

made Chairman in February 1898.
Tolls, Cartstands, Markets and Slaughter-
houses were all under departmental
management, as it seems to have been
the case for some years before. It was
not possible for me at once to get a thorough
insight into all the details connected with
the management of these matters, but I
felt that the departmental management
could not have been very satisfactory,
nor could it be as profitable in the
long run as the system of farming all these
out to contractors. The Council took the
same view, and all the aforesaid sources
of income were leased out in March 1898
for the next year 1898-99 to proper persons,
without any appreciable fall in the income
therefrom. The same system of farming
them out has been since kept up and the
difficulties which existed in 1897-98 do not
now exist.

3. On the 23rd March 1898, I came across nine toll gate tickets, two of which bore the impression of an office seal different from that which was impressed on the remaining ones. This led me to make an inquiry and by means of an investigation made that very day evidence of all the most important witnesses including the cartmen and several other persons, as also that afforded by the books kept at the toll gate was secured. The evidence was reliable and conclusive. Dost Mahmed the toll gate keeper was ordered to be prosecuted and the record was placed before the Magistrate. But he absconded and has not been traced to this day, and the case against him is still pending.

4. This incident led to an inquiry about the stock account of the books and forms used for the collection of tolls &c. In March 1898 the Manager told me that

no such account had ever been maintained, and I asked him to compile an account as far as possible from the indents or press office, press office bills and other materials. He prepared some rough memo which I did not think satisfactory or conclusive in any way. In April 1898, the Council also wanted an explanation as to the books that might be missing. The matter was thus under inquiry before the audit took place. The Inspector of L.F. Accounts has now calculated the missing books to be about 30 in number. The Manager gave his explanation in February 1899 stating that he could not say whether the books said to be missing were really received in the office and subsequently removed from it without his knowledge or during his absence. The inquiry into the matter will be pursued further and such persons as may be found responsible for neglect of duty in this matter will be dealt with as they deserve.

5. During the recent audit, I came to know that one Jaffer Ally, Plague Peon had been entrusted with Collection duty and that he misappropriated some money. On inquiry I came to know that the Manager recovered Rs. 6 from him in August last when the services of temporary Plague peons were being dispensed with. The Manager has given an explanation for not crediting the amount at once, one of the reasons being that the exact amount due from Jafferalli was unknown and he kept it until that should be ascertained. Jafferalli paid another Rs. 7 during the audit and this Rs. 6 also was credited at the same time. A small amount of Rs 1. 9. 2. it appears is still due. This matter of defalcation and the connected irregularities are under inquiry. The first step taken is to prosecute Jafferalli and all the papers are now before the Magistrate.

6 The several irregularities noted

by the Inspector of Local Fund Accounts will be carefully kept in view, and steps will be taken against a repetition of them in future.

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

T. Vellakat appeegga
Chairman
Do.

Kot's 1088
Rec'd 6/7

1- Forwarded -
2- The enquiry regarding the books relating to Galle &c has been much protracted - It is very desirable that no further delay be allowed to ensue - Subject to any observations by Colo Secty
6-7-99.

No Do dated 3rd July 1899
Forwarded

8 JUL 1899

Kellaway
5.7.99
C Secty

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