[L. & M. 4,000—5-4-99.]

Local & Munl. (1899) Department.

MISCELLANEOUS.

G.O., No. 811/M

DATED 9-6-99.

INDEXED.

[Despatch Abstract.]

Accounts

Recording the Report on the audit of the accounts of the Vizianagram 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.

Local & Munl. (1899) Department.

CURRENT No. 11384

25 MAY 1899
REVENUE & GENERAL DEPARTMENT

From —

Order In Mmi No. 811 Mmi 8/9/6/99 The Collector & Vizagapatam

Recorded.

C No. 797

7.R 8.6.99

a/c 8/6/99

Dated 21 May 1899

Received 29th —

Registered 30th —

Enclosures 2

Spare copies nil

SUBJECT.

Forwarding letter from the chairman municipal council Vizianagaram submitting report on the audit of the accounts of the municipality for the official year 1897-98.

To
The Accountant General
Dupd 10/6/99

40

4/6

6/6

BACK PAPERS.

G.O.	No.	Department.	Date.
467	Mis		29-3-99
891	Mis		28-4-98

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Report on the audit of the Accounts of the Vizianagaram Municipality for the year 1897-98.

Dated 25th February 1899.

To

The Accountant General

Fort Saint George

Madras.

Sir,

I have the honor to submit the following report on my recent audit of the accounts of the Vizianagaram 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. 91-6-3, is in agreement with that appearing in the Sub-Treasury Pass Book, allowing for outstanding cheques, for deposits, 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.

6. The audit the general results of which are satisfactory, has been conducted according to the instructions contained in the enclosure to Accountant-General's letter to Government No. $\frac{L.F.D}{495}$, dated 19th February 1892, as modified by subsequent Government Orders.

7.

7. A note on the defects discovered during the audit has been forwarded to the Chairman. The fact may however be brought to the notice of Government that the large sum of Rs 7440-0-3 was outstanding at the end of the year, the arrears dating in some cases from 1892/93. In the current year, the oldest of these have been written off, but it is evident that the Municipal revenues have suffered considerably owing to want of proper action at the time on the part of the collecting agency and the supervising staff. It is also to be noted, that the private Scavenging work was done at a loss, since against Rs 1296-8-0 collected, Rs 1880/- was spent. It is trusted, that, with the appointment of a Secretary, more attention will be paid to the prompt collection of Municipal rates and taxes.

I have etc.

(Signed) W. J. F. Williamson.

Assistant Accountant General and Inspector of Local Fund Accounts.

L.F.D
856

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

The report does show a satisfactory state of affairs.

Fort Saint George
Accountant General's office.
16th March 1899.

Accountant-General.

STATEMENT 1.

Revenue and Receipts of the Municipal Fund of the Town of Vizianagaram 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				~~509~~ 511	"	"	660	"	"
b. Endowments									
c. Water and Drainage Tax Fund.									
Total ..				~~509~~ 511	"	"	660	"	"
2 MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	3273	15	3				3700	"	"
b. Tax on buildings (section 63) ..	990~~8~~3	3	9				10200	"	"
c. Tax on lands (section 63) ..	91	3	"				100	"	"
d. Water and Drainage Tax on buildings and lands (sec. 75).									
e. Tax on vehicles with springs and palanquins, &c. (section 77).	543	"	"				550	"	"
f. Tax on animals (section 77) ..	1749	"	"				1820	"	"
g. Tax on carts and other vehicles without springs (section 85) ..	1488	"	"				1520	"	"
h. Tolls (section 91)—									
Gross receipts, Rs. 12250-0-0									
Less L. F. share, Rs. ~~3064-8-0~~ 3061-4-0	9187 ~~8~~ 12 ~~8~~	"					9190	"	"
i. Tax on domestic male Servants (section 96A)									
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 ..				26236 ~~7~~ 2 ~~14~~	"				
Carried over ..				26236 ~~7~~ 2 ~~14~~	"		27090	"	"

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 ..				26236 7/14 2			27090	"	"
3 Realizations under Special Acts—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..	120	"	"	120	"	"			
4. Revenue derived from Municipal property and powers apart from taxation—									
a. Rents—									
i. Rent of lands	1	12	"						
ii. Rent of buildings ..									
iii. Fishery rents									
b. Sale-proceeds, &c.—									
i. Sale-proceeds of lands ..									
ii. Sale-proceeds of old materials, unclaimed property, &c.	25	"	"				20	"	"
iii. Sale-proceeds of Acts, Bye-laws, &c.									
iv. Sale-proceeds of night soil, street refuse, &c. ..	171	11	"				210	"	"
c. Educational receipts—									
i. Fees from Educational institutions	23	8	10						
ii. Other revenue from educational institutions ..	37	14	"				20	"	"
d. Hospital receipts—							50	"	"
i. Sale-proceeds of medicines..									
ii. Subscriptions and donations, &c., including composition fees									
iii. Other Hospital receipts ..									
				259	13	10			
Carried over ..				26616 15/11		10	27390	"	"

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 ..				26616 15/11		10	27390	"	"
4. Revenue derived from Municipal property and powers apart from taxation—*cont.*									
e. Miscellaneous income—									
i. Income from Markets ..									
ii. Do. Slaughter houses ..	870	"	"				870	"	"
iii. Do. Cart-stands ..									
iv. Do. Avenues	3	4	"						
v. Do. Travellers' Bungalows									
vi. Do. Produce of land, gardens, &c.	367	1	9				400	"	"
f. Fees—									
i. Warrant fees									
ii. Distraint fees and recoveries on account of incidental expenses	9	4	3				20	"	"
iii. License fees	314	1	6				340	"	"
iv. Fees for vaccination in private houses ..	2	12	"						
v. Fees for searches of, and extracts from, Birth and Death Registers ..	2	8	"				10	"	"
vi. Fees for numbering carts..	85	8	"				90	"	"
vii. Fees for duplicate licenses..									
viii. Other fees									
g. Fines—									
i. Fines under Municipal and other Acts	194	10	"				280	"	"
ii. Balance of fines under sections 3 to 5 of the Town Nuisance Act ..									
h. Interest on Investments—									
i. Educational									
ii. Medical									
iii. Choultries									
iv. Sinking fund									
v. Water and Drainage fund.									
vi. General	174	9	"				180	"	"
i. Discount on Investments ..				2023	10	6			
Carried over ..				28640 13/4			29580	"	"

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 ..				28640	10 8	4	29580	"	"
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings									
Municipal Schools ..									
Other purposes ..	96	"	"				80	"	"
ii. Medical									
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes ..									
b. From Local Boards—									
i. Educational									
ii. Medical									
iii. Other purposes									
c. Other grants and contributions—									
i Educational									
ii. Medical									
iii. Other purposes	1	4	"						
6. MISCELLANEOUS—				97	4	"			
a. Recoveries on account of services rendered to private individuals—									
i. Private scavenging ..	1296	8	"				1600	"	"
ii. Laying pipes to private houses									
iii. Other purposes									
b. Other receipts—									
i. Refunds of expenditure of previous years ..	6	"	"						
ii. Other items	4 4 9			1300 6	12	9	10	"	4
Carried over ..				30088 44	11 7	1	31270	"	"

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 ..				30088 44	11 7	1	31270	"	"
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* ..	64 62	1 9	4 4	64 62	1 9	4 4	70	"	"
Total Receipts ..				30152 08	12	5	31340	"	"
Add opening balance ..				539 11	"	"	660	"	"
Grand Total ..				30691 19	12	5	32,000	"	"

*All over-payments 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 $\frac{\text{the first}}{\text{all}}$ classes.
2. Tax on buildings is levied at per cent., and tax on lands at $\frac{\text{per cent. on the annual rental value.}}{\text{annas for every 80 square yards.}}$
3. Water-tax on buildings and lands is levied at per cent.
4. Tax on vehicles and animals is levied at the maximum rates
5. Tax on carts, &c., is levied at Rs. per cart per annum.
6. Tolls are levied at the maximum rates.
7. License-fees are levied at the rates sanctioned in G. O.
8. The house and water and drainage* tax registers were last revised in the official year 189 -9 , and the land and water and drainage* tax registers in the official year 189 -9 .
9. The total extent of land assessed is acres.
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 Vizianagaram.
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.
GRANT I—*Public Works*—									
1. NEW WORKS—									
a. Communications	55	-	5				300	-	-
b. Buildings	~~758~~ ~~15~~ ~~397~~ 7		-				700	-	-
c. Drainage	295	6	3				250	-	-
d. Water-supply	1391	4	3				1400	-	-
e. Miscellaneous public improvements.				~~2500~~ ~~2139~~	~~9~~ ~~1~~	~~11~~ ~~11~~			
2. REPAIRS—									
a. Communications	~~4116~~ 4094	~~5~~ 9	~~11~~ 6						
b. Buildings							4200	-	-
c. Drainage—									
i. Repairs to works ..	150	12	9				150	-	-
ii. Establishment	297	4	5				180	-	-
iii. Contingencies	1650	-	-				1660	-	-
d. Water-supply—									
i. Repairs to works, machinery, &c.	38	2	-				100	-	-
ii. Establishment	407	12	-				400	-	-
iii. Contingencies							20	-	-
e. Miscellaneous public improvements.				~~6638~~ ~~6660~~	~~8~~ ~~5~~	~~8~~ ~~1~~			
3. GENERAL ESTABLISHMENT—									
i Establishment	600	-	-				600	-	-
ii. Contingencies	110	-	-				120	-	-
4. TOOLS AND PLANT AND OTHER STORES.	296	14	-	710	-	-	150	-	-
5. CONTRIBUTIONS—				296	14	-			
a. To Local Boards for works ..									
b. To Provincial Funds for scrutiny of estimates, &c.									
c. To other bodies or persons for public works									
Total, Grant I ..				~~9806~~ 10146	~~5~~ 0	~~-~~ 7	10230	-	-
GRANT II—*Education*—									
1. TRAINING SCHOOLS—									
Stipends to Normal Students ..									
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment ..									
b. Contingencies ..									
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 ..									
GRANT II—*Education*—cont.									
ii. On Salary Result System—									
a. Fixed Payments	~~485~~ 490	-	-				490	-	-
b. Result Grants	748	6	-				100	-	-
c. Contingencies	94	-	10	727	6	10	100	-	-
3. SALARY GRANTS									
4. RESULT GRANTS	2029	11	-	2029	11	-	2200	-	-
5. INSPECTION—									
a Contributions to Local Boards..									
b. Municipal Inspectors—									
i. Establishment	192	-	-				190	-	-
ii. Contingencies	7	~~8~~	-	199	~~8~~	-	10	-	-
6. DRAWING AND GYMNASTIC INSTRUCTION—									
a. Contributions to Local Boards..									
b Drawing Masters—									
i. Establishment									
ii. Contingencies									
c. Gymnasium—									
i. Establishment	203	-	-				200	-	-
ii. Contingencies	~~38~~ ~~28~~	~~12~~ ~~4~~	~~4~~ ~~4~~	~~33~~ ~~231~~	~~12~~ ~~4~~	~~4~~ ~~4~~	40	-	-
7. MISCELLANEOUS—									
a. Building, furniture and other grants	66	10	8				200	-	-
b. Rent grants	91								
c. Other items Purchase of books, light bills Library-clerk.	~~63~~ 60	12	8	~~218~~ ~~180~~	7	4	50	-	-
Total, Grant II ..	285	9	0	~~2368~~ ~~3408~~	~~5~~ 13	~~6~~ 6	3640	-	-
Add—Total, Grant I ..				~~9806~~ 10146	~~5~~ 0	~~-~~ 7	10230	-	-
Totals of Grants I and II ..				~~550~~ 13774	~~14~~ 10	~~1~~ 6	13870	-	-
GRANT III—*Sanitation, Vaccination and Medical Services*—									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	~~320~~ 313	~~12~~ 4	10				330	-	-
b. Medicines and Supplies ..									
c. Diet of Patients									
Carried over ..	~~320~~ 313	~~12~~ 4	10				330	-	-

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 ..	3~~13~~ 20 4 12		10				330	"	"
GRANT III—*Sanitation, Vaccination and Medical Services*—cont.									
1. HOSPITALS AND DISPENSARIES—*cont.*									
d. Sundries and Contingencies ..									
e. Contributions to Government ..									
f. " " Local Boards ..									
g " " other bodies ..				3~~13~~ 20 4 12		10			
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..									
ii. Sanitary Inspection ..	102	"	"				100	"	"
iii. Reserve medical staff ..									
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—									
i. Medical Schools ..									
ii. Reserve staff									
c. OTHER CONTRIBUTIONS ..				102	"	"			
3. VACCINATION—									
a. Establishment	180	"	"				180	"	"
b. Contingencies	79	7	"				70	"	"
c. Contributions to Local Boards ..				259	7	"			
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment	240	"	"				240	"	"
b. Contingencies				240	"	"	10	"	"
5. *a.* CONSERVANCY, ROAD CLEANING AND ROAD WATERING—									
i. Establishment	4306	15	3				4460	"	"
ii. Charges for purchase, hire and maintenance of carts and bullocks	2066 - ~~2478~~ 2		- "				2400	"	"
iii Contingencies									
b. PRIVATE SCAVENGING—									
i. Establishment	1452	"	"				1450	"	"
ii. Charges for purchase, hire and maintenance of carts and bullocks	428	12	"				420	"	"
iii. Contingencies									
Carried over ..	8253 ~~8665~~	11 13	3	922 ~~914~~	3 11	10	9660	"	"

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 ..	8253 ~~8665~~	11 13	3	922 ~~914~~	3 11	10	9660	"	"
GRANT III—*Sanitation, Vaccination and Medical Services*—cont.									
c. EPIDEMIC CHARGES—									
i. Establishment	1068	7	4				1000	"	"
ii. Contingencies	~~991~~	"	~~11~~						
d. ARRANGEMENTS AT FAIRS AND FESTIVALS	104	15	6	942	2	1	100	"	"
e. OTHER SANITARY OUTLAY	~~109~~			~~976~~ 1034	~~13~~ 5	~~8~~ 11			
Total, Grant III ..				~~1068~~ 1354	~~9~~ 14	~~6~~ 1	10760	"	"
Add—Totals of Grants I and II ..				~~1317~~ 1387	~~4~~ 10	~~6~~ 6	13870	"	"
Totals of Grants I to III ..				2~~3856~~ 2390	904 4	"	24630	"	"
GRANT IV—*Lighting and Miscellaneous Municipal purposes*—									
1. LIGHTING—									
a. Establishment	476	12	"				480	"	"
b. Payments to contractors ..									
c Purchase and repair of lamp posts lanterns, burners, &c. ..	~~1760~~ 22	14	"				1400	"	"
d. Contingencies				~~2237~~ 2199		10 "			
2. i. MARKETS—									
a. Establishment	120	"	"				120	"	"
b. Contingencies									
ii. SLAUGHTER-HOUSES—									
a. Establishment									
b. Contingencies				120	"	"			
3. CHOULTRIES—									
a. Establishment									
b. Charges for feeding ~~travellers~~ the poor in Fougal ..	187	"	"				180	"	"
c. Contingencies				187	"	"			
4. ~~TRAVELLERS' BUNGALOW~~ Clock Tower—									
a. Establishment	48	"	"				50	"	"
b. Contingencies				48	"	"			
5. AVENUES—									
a. Establishment									
b. Contingencies									
6. PUBLIC GARDEN—									
a. Establishment	474	"	"				480	"	"
b. Contingencies	181	15	9	655	15	9	170	"	"
Carried over ..				~~3248~~ 3210	9	9	2880	"	"

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 ..				3248 10 9			2880	-	-
GRANT IV—*Lighting and Miscellaneous Municipal purposes*—cont.									
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	1	4	-						
c. Printing	213 457	8 11	6 1				50	-	-
d. Compensation for lands ..							300	-	-
e. Law charges	34	-	-						
f. Quit-rent on Municipal lands ..									
g. Charges for numbering carts and issuing tin tickets	74	10	-				150	-	-
h. Water Pandals	38	10	-						
i. Cost of sign boards and numbering houses							50	-	-
j. Other items Tom Tom etc	2 3	12 12	- -	364 609	12 15	6 1			
Total, Grant IV ..				3575 3858	6 8	3 10	3430	-	-
Add—Totals of Grants I to III ..				23904 23856	4 4	- -	24630	-	-
Totals of Grants I to IV ..				479 27714	10 12	3 10	28060	-	-
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 ..									
GRANT V—*Supervision and Management.*									
1. General Establishment—									
a. Inspection—									
i. Pay and pensionary contribution of Chairman or Secretary.									
ii. Conveyance allowance ..									
b. Office Establishment ..	1527	8	-				1530	-	-
c. Contingencies	522 271	8 13	5 10	2050 1799	0 5	5 10	200	-	-
2. Collection of Municipal Taxes—									
i. Establishment	637	-	-				650	-	-
ii. Contingencies	42 58	7	6	679 693	7	6	100	-	-
3. Collection of tolls, market rents, &c.—									
i. Establishment	5	-	-	5	-	-			
ii. Contingencies									
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.	310	-	-	310	-	-	310	-	-
Total, Grant V ..				3044 2813	7 13	11 15	2790	-	-
Add—Totals of Grants I to IV ..				479 27714	10 12	3 10	28060	-	-
Totals of Grants I to V ..				30 547	24 10	2 2	30850	-	-
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.	189 -9 . Details of Minor heads.			189 -9 . Totals of Major heads.			Revised Estimate for 189 -9 .		
	RS.	A.	P.	RS.	A.	P.	RS	A.	P.
Brought forward ..									
2. INTEREST ON LOANS—									
a. Water and drainage schemes—									
i. On account of previous years ..									
ii. „ of current year ..									
b. Others—									
i. On account of previous years ..									
ii. „ of current year ..									
3. ADVANCES RECOVERABLE—									
a. Permanent advances ..									
b. Other advances	2	4	"	2	4	"	100	"	"
4. REFUNDS OF OTHER THAN CURRENT COLLECTIONS—									
a. Water and Drainage tax ..	2	"	"	2	"	"			
b. Others							50	"	"
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 ..				4	4	"	150	"	"
Tota's, of Grants I to V ..				30,517 24 10 2			30,850	"	"
Total Expenditure ..				30,577 28 10 2	6		31,000	"	"
Balances—									
a. Municipal Fund				91 72	6	3	1,000	"	"
b. Endowments									
c. Water and Drainage Tax Fund.									
Grand Total ..				30,6 19 10 "		5	32,000	"	"

NOTE TO STATEMENT II.

Position of the Municipality of Vizianagaram *on 31st March* 189 8.

LIABILITIES.	RS.	A.	P.
Balance of Loans	80		
Deposits to be adjusted ..	79	9	6
Other liabilities (in detail) ..	430	"	"
Total ..	10 589	9	6

ASSETS.	RS.	A.	P.
Municipal Balance .. Cash	91 92	6	3
Municipal Balance .. Securities ..			
Deposit Balance .. Cash ..	80 79	9	6
Deposit Balance .. Post Office Savings Bank ..			
Deposit Balance .. Govt. Pro-notes.			
Deposit Balance .. Landed property ..			
Deposit Balance .. Other securities.			
Sinking Fund investments			
Other investments			
Funded Capital of endowed institutions, Hospitals, &c.	5,000	"	"
Total ..	5171	15	9
Value of Premises, &c.	21530	"	"
Do. of Tools and Plant	800	"	"
Do. of Live-stock			
Do. of Furniture	600	"	"
Arrears of taxes, &c.	7430 40	"	3
Other assets (in detail)	3097	6	4
original value of Wenlock Public Library - 3000-"			
Additions made up to last year - 43-9-8			
additions in the current year - 53-12-8			
Total ..	39465 67	6	7
Claims—			
Advances Recoverable—			
Permanent advances	20	"	"
Advances for works, &c. ..	2	4	"
Total ..	22 20	4	"
Grand Total ..	38657 81	10	4

STATEMENT III.

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

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	145	9	~	1. Credited to Municipal funds ..	1393	8	7
1. Deposits by appellants ..	328	15	6	2. Returned to appellants ..	81	8	6
2. Do. by renters ..	1055	13	4	3. Do. to renters ..			
3. Do. by contractors ..				4. Do. to contractors ..			
4. Do. by Municipal servants				5. Do. to Municipal servants.			
5. Deposits by private parties for work				6. Do. to private parties ..			
6. Other deposits	54	4	9	7. Do. to other depositors.			
Total Receipts ..	1382	1	7	Total ..	1455	1	1
				Balance* ..	54	9	6
Grand Total ..	1537	10	7	Grand Total ..	1537	10	7

*DETAILS OF BALANCE.

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

Class of Dep. sit.	Amount.			Year.	REMARKS.
	Rs.	A.	P.		
Appellants' deposits ..					
Renters' deposits ..					
Contractors' deposits ..	35	4	"	1897-98	
Municipal servants' deposits ..					
Deposits for work					
Miscellaneous deposits (to be specified) ..					
Amounts refundable on account of House Tax —	14	12	6	1895-96 & 1897-98	
& Professions Tax —	30	12	"		
	80	9	6		

STATEMENT IV-A—*Municipality of* Vizianagaram. 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			Remitted by the Council on appeal			Demand as finally settled (column 2 *minus* column 3).			Amount Collected.			Amount Remitted on account of vacant houses, &c.			Amount 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.	967 37	8	"	59 85	8	"	3552	"	"	2850	8	"							701	8	"
2. „ on buildings	10929	5	"	15	7	"	10913 29	14	5	9483	9	"	6	7	"	7	"	"	1432 2	5	"
3. „ on lands	104	2	"				104	2	"	91	3	"							12	15	"
4. Water and drainage tax on buildings ..																					
5. „ „ lands ..																					
6. Tolls (gross receipts)	12250	"	"				12250	"	"	12250	"	"									
7. Tax on domestic Male servants																					
8. Income from markets																					
9. „ Slaughter-houses	650	"	"				650	"	"	650	"	"									
10. „ Cart-stands	1612	10	"				1612	10	"	1167	12	6							444	13	6
11. Private scavenging fees																					
12. Warrant fees																					
13. Tax on vehicles with springs, &c. ..	573	"	"				573	"	"	573	"	"									
14. „ animals	1749	"	"				1749	"	"	1749	"	"									
15. „ carts, &c.	1488	"	"				1488	"	"	1488	"	"									
16.																					
Total ..	32937 63	1	"	74 85	"	"	32862 78	1	"	30273	"	6	6	7	"	7	"	"	2589 91	9	6

STATEMENT IV-B.—*Municipality of Vizianagaram*. 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.	863	12	6	1437	8	"	2301	4	6	423	7	3	15	"	"	334	"	"	1528	13	3	1894-95, 95-96, and 96-97.
2. „ on buildings	878	2	"	1639	9	3	2517	11	3	420	10	9	21	1	"				2075	15	6	1895-96, and 96-97.
3. „ on lands	22	14	"	4	13	"	27	11	"										27	11	"	1893-94, 94-95, 95-96, and 96-97.
4. Water and Drainage tax on buildings																						
5. „ „ on lands.																						
6. Tolls																						
7. Tax on domestic Male servants ..																						
8. Income from markets																						
9. „ Slaughter-houses ..	..	.	.	220	"	"	220	"	"	220	"	"										
10. „ cart-stands ..																						
11. Private scavenging fees ..	1036	5	6	287	4	"	1323	9	6	128	11	6							1194	14	"	1892-93, 93-94, 94-95, 95-96 and 96-97.
12. Warrant fees																						
13. Tax on Vehicles with springs, &c.																						
14. „ animals																						
15. „ carts, &c.																						
16.																						
Total ..	2801	2	"	3589	2	3	6390	4	3	1191 / 1192	13 / 13	6 / 6	36	1	"	334	"	"	4827	5	9	

(1) Total amount withdrawing at the beginning of the year * 84 1 4
(2) Amount advanced during the year .. .. .. 102 4 ..
Total 186 5 4
(3) Amount adjusted during the year —
(a) On account of advances made during the year .. .. .. 100 " "
(b) „ previous years 64 1 4
Balance withdrawing at the end of the year * 22 4 "
Total 186 5 4

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

Permanent advance. Inamdar Rs 20 —4—
Excess paid to District Board on account of tolls 1-4-0
Amount to be recovered from Pro. principal on account of Burial charges .. .. 1—4—0
22-4-0

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	
Statement I				
1. Opening balance	509 " "	511 " "	(+) 2 " "	(1) The difference represents the sum of Magisterial fines overpaid in May 1896, to the credit of Municipal funds, and adjusted by reducing the balance. The correct procedure is to show the refund as "refunds of other than current collections", as it was given effect to only in the accounts for 1897-98. This has now been done.
2. (a) Tax on buildings	9904 3 9	9903 3 9	(-) 1 " "	(2) The difference represents the amount that should have been refunded with reference to the resolution of the council reducing the assessment on № 1394 of 1896-97 from Rs 2-" to "-8-", of which only "-8-" was refunded, now transferred to "Deposits".
(b) Tolls	9187 8 "	9188 12 "	(+) 1 4 "	(3) The difference represents the amount overpaid to the District Board on account of its share of tolls, now added to this head and transferred to "Advances Recoverable".

Statement VI — (continued).

Statement of Differences — (Continued).

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	
6 (b) i Refunds of expenditure of previous years	- - -	6 " "	(+) 6 " "	(4) The difference represents the recovery of the amount objected to during the audit of the accounts of 1895-96 erroneously shown as "Advances recovered", although it was not taken to "Advances recoverable" in the audit report for that year.
7 (a) ii Other Advances	62 9 4	64 1 4	(-) 6 " "	(5) Vide remark № (4) above
			(+) 7 8 "	(6) The difference represents the amount of advance of pay to the Midwife recovered by short drawal, but not adjusted to the credit of this head with a corresponding debit to "Hospital Establishment".
Statement II				
Grant I				
1. (b) Buildings -	397 7 "	758 15 "	(+) 36 8 "	(7) The difference represents the cost of dustbins purchased during the year, but erroneously shown under "Grant III 5 (a) ii" now transferred to this head. Vide G.O. № 2644 M. dated 4th April 1892
2. (a) Communications	4116 5 11	4094 9 6	(-) 21 12 5	(8) The difference represents the cost of labour etc in connection wit

21.

Statement VI — (continued).

Statement of Differences — (continued).

Heads of Account	As per Municipal Statement	As per accompanying Report	Difference more or less	Remarks.
1. G				with the construction of plague sheds, now transferred to "Grant III 5. c"
Grant II				
6 (c) ii Contingencies	28 4 4	30 12 4	(+) 2 8 "	(9) The difference represents the cost of an advertisement calling for applicants for the post of Gymnastic Instructor erroneously shown under "Grant II. 10 (c) Printing" now transferred by adjustment to this head.
2				
7 (c) Other items	113 12 8	151 12 8	(+) 38 " "	(9) (a) The difference represents the cost of lights purchased for use in the library room erroneously shown as lighting contingencies, now transferred.
Grant III				
1. a. Establishment	313 4 10	320 12 10	(+) 7 8 "	(10) Vide remarks No (6) above.
5 (a) (ii) Charges for purchase etc	2478 2 "	2066 " "	(-) 361 8 "	(11) ——— do ——— No (7) above.
			(-) 55 10 "	(12) The difference represents the cost of cholera medicines erroneously shown under this head now transferred to "Grant III. 5. c".
			(+) 5 " "	(13) The difference represents the cost

Statement VI — (continued)

Statement of Differences — (continued)

Heads of Account	As per Municipal statement	As per accompanying Report	Difference more or less	Remarks.
				cost of repairing road watering carts, erroneously shown under III. 5. d' now adjusted by transfer.
Grant III 5. (c) Epidemic Charges	991 " 11	1068 7 4	(+) 55 10 "	(14) Vide remark No (12) above
			(+) 21 12 5	(15) ——— do ——— No (8) above
Do 5 (d) and (e)	109 15 6	104 15 6	(-) 5 " "	(16) ——— do ——— No (13) above
Grant IV				
1 (c) and (d) Purchase and repair etc and Contingencies	1760 14 "	1722 14 "	(-) 38 " "	(17) Vide remark No (9(a)) above
10 (c) Printing	457 11 1	213 8 6	(-) 2 8 "	(18) ——— do ——— No (9) above.
			(-) 196 12 7	(19) The difference represents the cost of printing account forms at the selected press at Madras now transferred to "Grant V 1. c". Vide G. O. No 644 M, dated 4th April 1892.
			(-) 31 14 "	(20) The difference represents the cost of Municipal acts purchased for office and Municipal Councillor's use, now transferred to "Grant V 1. (c), Contingencies".
			(-) 8 " "	(21) The difference represents the cost of Printing Private Scavenging fees bills etc now transferred to Grant V. 2. (ii).

Statement VI (continued)

Statement of Differences — (continued)

Head of Account	As per Municipal Statement	As per Accompanying Report	Difference more or less	Remarks.
			(–) 5 " "	(22) The difference represents the cost of printing toll notices now transferred to "Grant I 3.(ii)".
Grant IV 10. Other charges				
(i) Other items	3 12 "	2 12 "	(–) 1 " "	(23) The difference represents the cost of burying a dead body lying on the roadside, now transferred to "Advances Recoverable" with a view to its recovery from Provincial funds.
Grant V				
2. 1.(c) Contingencies	271 13 10	522 8 5	(+) 196 12 7	(24) Vide remark No (19) above.
			(+) 31 14 "	(25) Vide remark No (20) above
			(+) 22 " "	(26) The difference represents the subscription paid on account of "Fort St George Gazette" erroneously shown under "Grant V. 2.(ii) contingencies", now adjusted.
2.(ii) Contingencies	56 7 6	42 7 6	(+) 8 " "	(27) Vide remark No (21) above
			(–) 22 " "	(28) ——Do—— No (25) — Do.
3.(ii) Contingencies Extraordinary and Debt.	- - -	5 " "	(+) 5 " "	(29) —— Do —— No (22) — Do.
3.(b) Other Advances	- - -	2 4 "	(+) 1 4 "	(30) —— Do —— No (3) — Do.
			(+) 1 " "	(31) —— Do —— No (28) — Do.
4. Refunds of other than current collections	- - -	2 " "	(+) 2 " "	(32) Vide remark No (1) above.

Statement VI – (continued)

Statement of Differences – (continued)

Head of Account	As per Municipal Statement	As per Accompanying Report	Difference more or less	Remarks.
Statement III.				
6. Other Deposits	4 4 9	5 4 9	(+) 1 " "	(33) Vide remark No (2) above.
Statement IV A.				
1. Tax on arts. column 2.	3611 8 "	3637 " "	(–) 10 " "	(34) The difference represents the amount remitted by the Chairman which should have been taken in abatement of the demand, now so done.
			(+) 35 8 "	(35) The difference represents the omission to include in the demand the remission granted by the council in full.
—Do— col. 3.	59 8 "	85 " "	(–) 10 " "	(36) Vide remark No (34) above
			(+) 35 8 "	(37) —— Do —— No (35) — Do.
2. Tax on buildings. col. 3.	15 7 "	- - -	(–) 7 " "	(38) The difference represents the assessment on No 4247 written off by the council but erroneously shown as 'remission by council on appeal' now adjusted by transfer.
			(–) 1 14 "	(39) The difference represents the amount remitted by the Chairman on account of demolished house Vide Nos 4142 and 3522, now shewn correctly under 'Column 6'.
			(–) 2 " "	(40) The difference represents the assessments on Nos 430 and 35 which were wrongly cancelled

State —

Statement II — (continued.)

Statement of Differences — (continued).

Head of Account	As per Municipal Statement	As per Accompanying Report	Difference Increase or Less	Remarks.
				on the authority of the Chairman only (Vide Sections 51 and 96 B of the Act) now removed from this head and added to the balance. The Chairman's order cannot be accepted, but if the amount is not recoverable, it should be written off under the council's sanction.
			(-) 4 9 a	(41) The difference represents the remission granted by the council on miscellaneous petitions under Section 51 of the Act erroneously shown under this head, now transferred to "Column 6"
2. Tax on buildings - col. 6	- - -	6 7 a	(+) 1 14 a	(42) Vide remark No (39) above
			(+) 4 9 a	(43) — Do — (41) — Do -
- Do - col. 7.	- - -	7 a a	(+) 7 a a	(44) — Do — (38) — Do -
— Do - col. 8.	1430 5 a	1432 5 a	(+) 2 a a	(45) — Do — (40) — Do.
Statement IV B.				
2. Tax on buildings - col. 5	420 10 9	419 10 9	(-) 1 a a	(46) — Do — (2) — Do.
- Do - col. 6.	21 1 a	22 1 a	(+) 1 a a	(47) — Do — (46) - Do

Municipal Office,

No 365 / C — Vizianagaram, 16th may 1899.

From

THE CHAIRMAN, MUNICIPAL COUNCIL,
VIZIANAGARAM.

To

The Secretary to Government
Local & municipal Department, Madras
(thro' the Collector, Vizagapatam)

Sir,

I have the honor to forward herewith report on the audit of the accounts of the Vizianagaram municipality for the year 1897-98 duly passed by the Council at its meeting held on the 6th instant.

2. As regards the arrears of taxes said to have been outstanding since the year 1892-93, prompt measures were taken in 1898-99 to realise all that was collectable and the rest of the dues were written off as irrecoverable after careful scrutiny by the Council. The annual administration report and the statements for 98-99 which will be submitted to Government ere long will clearly show that the old state of affairs has been much improved.

I have the honor to be
sir,
Your most obedient servant

V. Venkatagarazu
Chairman.

Ary

Cir. No. 797 1899.
COLLECTOR'S OFFICE, VIZAGAPATAM.

Forwarded to the Chairman
on c. Vizianagram for early return
J. Moore
21st March 1899 Collector.

When given for copying
When copied

Ref. 8

Cur. No. 797 of 1899
COLLECTOR'S OFFICE, VIZIANAGARAM.

Local & Munl. (1899) Department.

LOCAL & MUNICIPAL DEPT.
CURRENT No. 1438/99

CURRENT No.

Forwarded

V. Narayanam
Actg. Collector
C.J. M. 5

From The Chairman Municipal Council Vizianagaram

Order

No. 365
C

Dated 16th May 1899

Received

Registered

Enclosures 1

Spare copies

SUBJECT

Forwarding audit report of Vizianagaram Municipality for the Official year 1897-9

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

hen given for copying ——
When copied ——
When examined ——
When signed 9/6

139

EAD AGAIN G.O., No. , DATED
189 .

URRENT No.

NCLOSURES TO C. No.

ORDER OF GOVERNMENT	A	A	A	A	A	A	A	
LETTER OF GOVERNMENT.								
STATEMENT WITH DITTO.								
PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.								

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