L. & M.
3,000-8-8-95.

Local & Munl. (1896) Department.

MISCELLANEOUS.

G.O., No. 571 M

DATED 30th March 1896

[Despatch Abstract.]

Accounts.

Recording report on the audit of the,---- of the Kurnool Municipal Council for the year 1894-95.

BACK PAPERS.

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

FURTHER PAPERS.

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

Report on the audit of the Accounts of the Kurnool
Municipality for the year 1894-95.

Camp. Kurnool.
Dated 30 January 1896.

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 Kurnool Municipality for the year 1894-95.

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. 79,498-5-0, 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 Statement submitted by the Municipality with their Annual Report to Government ~~or~~

~~The audit having been conducted before the preparation of the Municipal Annual Report to Government, the figures contained in the accompanying Statements should agree exactly with those in the Statements that will accompany the Annual Report.~~

6. A note on all the discrepancies and defects noticed in the accounts has been placed in the hands of the Chairman.

7. The audit has been conducted according to the instructions contained in the Enclosure to Accountant-General's letter to Government No. $\frac{\text{L. F. D.}}{495}$, dated 19th February 1892, as modified by subsequent Government Orders.

~~8. Nothing was discovered important enough to call for immediate action on the part of Government,~~ ~~or~~

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

I have &c.,
(Signed) K. Govind Rau,
Assistant Inspector of L. F. Accts.

Forwarded

Forwarded to the Accountant-General

Camp. Kurnool
1st February 1963

(Signed) L. E. Pitchard,
Inspector of Local Fund Accts.

No. L.F.A.
550

Forwarded to the Chief Secretary to Government, Local and Municipal Department, Fort St. George, through the Chairman, Municipal Council, and the Collector, Kurnool.

Accountant General's Office,
Fort St. George
27th February 1963

H. Mannion
Offg. Accountant-General

Forwarded (Through the Collector of Kurnool)

17th dated March 1896

T. Chidambara Rau
Chairman

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Kurnool for the official year 1894-95.

Heads of Account.	1894-95. Detail of Minor Heads. Rs.	A.	P.	1894-95. Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1894-95. Rs.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	799	-	2				800	-	-
b. Endowments									
c. Water-tax Fund				799	-	2			
Total ..				799	-	2	800	-	-
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	3033 ~~3035~~	13 ~~5~~	6 ~~6~~				3020	-	-
b Tax on buildings (section 63) ..	8094	14	2				8150	-	-
c. Tax on lands (section 63) ..	612	3	7				630	-	-
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs and palanquins (section 77) ..	348	-	-				330	-	-
f. Tax on animals (section 77) ..	1248	-	-				1300	-	-
g. Tax on carts and other vehicles without springs (section 85) ..	1278	-	-				1240	-	-
h. Tolls (section 91)—									
Gross receipts .. ~~7056-0-0~~									
Less Local Fund share ~~1764-13-1~~ 58 9 1	5293	7	6 11				5300	-	-
i. Penalties on account of—									
i. Tax on carts									
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									
				19929 ~~19929~~ 12	6 ~~10~~	2			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..									
Carried over ..				19929 ~~19929~~ 12	6 ~~10~~	2	19970	-	-

Statement I—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. RS.	AS.	P.	1894-95. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
Brought forward ..				19909 12 8 10		2	19970	-	-
4. Revenue derived from Municipal property and powers apart from taxation—									
a. i. Rent of lands									
ii. Rent of buildings ..	-								
iii. Avenue receipts	32 0	9	6				50	-	-
iv. Fees from Travellers' Bungalows	120	.	.	152 0	9 2	6	110	-	-
b. i. Sale-proceeds of lands ..	"	"	"						
ii. Produce of lands, gardens, &c.	47 9	8 9	"				50	-	-
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	5 11	14 4	3 -	55 58	7 12	3 -	30	-	-
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	1310	8	-				1200	-	-
Cart-stand manure receipts ..	138	-	-	1448	8	-	140	-	-
d. i. Fees from educational institutions	2776	1	6				2580	.	-
ii. Other revenue from educational institutions ..	.	.	.						
iii. Sale-proceeds of books in Municipal Book Depôt ..	.	.	.	2776	1	6			
e. i. Sale proceeds and composition fees of medicines ..	8	.	6						
ii. Other Hospital receipts ..	61 56	5 8	9 .	69	6 8	3 6	50	-	-
f. i. Income from markets ..	390	12	-				390	-	-
ii. „ slaughter-houses.	2062	4	-	2453	-	.	2040	-	-
g. Other fees									
i. Distraint fees	11	15	-				20	-	-
ii. License fees	550	-	.				520	-	-
iii. Cart-stand fees	889	14	-				900	-	-
iv. Fees for extracts from Birth and Death Registers ..	1	-	-	1452	13	-			
h. Fines under Municipal and other Acts	214	10	3				150	-	-
i. Interest on investments—				214	10	3			
i. General, including choultries									
ii. Educational									
iii. Medical	274	2	2				250	-	-
j. Premium on loans				274	2	2			
Carried over ..				28807 4 0 4		1	28450	-	-

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	1894-95. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
Brought forward ..				28807 4 0 4		1	28450	-	-
5 Grants and Contributions—									
a. From Government—									
i. Education—							70	-	-
Normal stipends ..	-	-	-						
Buildings							3380	-	-
Municipal Schools ..	2783	15	5				40	-	-
Other purposes Gymnastic	.	.	.						
ii. Medical									
iii. Other purposes—									
Communications ..							25000	.	.
Water-supply	25000	-	.						
Drainage	-	.	.						
Sanitation	.	.	.						
Other purposes ..	.	.	.	27783	15	5			
b. From Local Boards—									
i. Education	-	-	.				2000	.	.
ii. Medical	2000	.	.						
iii. Other purposes	.	.	.						
c. Other grants and contributions—									
i. Education	.	.	.						
ii. Medical	.	.	.						
iii. Other purposes	.	.	.	2000	.	.			
6. Miscellaneous—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	368	.	.				370	.	.
ii. Other purposes Safe keeping of vaccine lymph ..	2	.	.	370	-	.			
b. Other items—									
i. Fishery rents									
ii. Refunds of Expenditure of previous year									
iii. Fee for numbering carts, &c.	"	15	-	0	15	0			
Carried over ..				58959 14 2		6	59310	.	.

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
Brought forward ..				58959 61	2 14	6	59310	–	–
7. Extraordinary and Debt—									
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.									
b. Loans—									
i. From Government ..	56220	–	–	56220	–	.	56220	.	.
ii. In the market from private individuals									
c. Realizations of Sinking fund for repayment of loans.									
d. Advances—									
i. Permanent	100	.	.						
ii. Others				100	–	.			
Total Receipts ..				115279 86	2 14	6	115530	–	–
Add opening balance ..				799	–	2	800	–	–
Grand Total ..				116078 80	2 14	8	116330	–	–

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

Note to Statement I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 7½ per cent. and tax on lands at annas 1¼ per cent. of rent value. for every 80 square yards.
3. Water tax on buildings and lands is not 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. 4 per cart per annum.
6. Tolls are levied at ¾ the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. 542 In. Bria; dated 13th April 1891.
8. The house-tax registers were last revised in the official year 1894-95 and the land tax registers in the official year 1894-95.
9. Total extent of land assessed is 115·4 acres. 42 cents.
10. The mode of estimating the annual rental of houses and lands is as follows:—

The actual rental of the building is taken into account in assessing buildings in case they are rented out, while in other cases the probable rent it would fetch, the importance of the vicinity and the state of the building being considered.

In the case of lands, if they are cultivated by the owners themselves at Rs. 7-13-0 per acre *

Statement II.

Expenditure from the Municipal Fund of the Town of Kurnool for the official year 1894-95.

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
GRANT I—(*Public Works*)—									
1. New Works—									
a. Communications	836	1	11				1000	–	–
b. Buildings	~~162~~ 184	– 9	~~2~~ 5				140	–	–
c. Drainage									
d. Water-supply	~~3341~~ 1341	11	2				80070	–	–
e. Miscellaneous public improvements				2362 ~~4339~~	6 13	6 ~~3~~			
2. Repairs—									
a. Communications	~~1852~~ 47	~~4~~ 3	~~9~~ 9				1700	–	–
b. Buildings	~~198~~ 203	~~14~~ 12	~~6~~ 6				200	–	–
c. Drainage—									
i. Repairs to works ..	42	12	3				50	–	–
ii. Establishment for flushing drains, &c.	490	5	3				490	–	–
d. Water-supply—									
i. Repairs to works, machinery, &c.	118	4	–				120	–	–
ii. Establishment	–	–	–						
iii. Contingencies	–	–	–						
e. Miscellaneous public improvements	–	–	–	2702	~~8~~ 5	9			
3. Establishment	419	15	10				420	–	–
				~~489~~ 489	15	10			
4. Tools and Plant and other stores.	5	1	.	5	1	.			
5. Contributions—									
a. To Local Boards for works ..									
b. To Provincial Funds for ~~scrutiny of estimates, &c.~~ water supply	3500	–	–				3500	–	–
c. To others for public works ..	–	–	.	3500	.	.			
Total, Grant I ..				~~10962~~ 8989	5 13	10 1	87690	–	–
GRANT II—(*Education*)—									
1. Training Schools—									
a. Contributions to Local Boards ..									
b. Stipends to Normal students ..	104	4	11				120	–	–
				104	4	11			
2. Municipal Schools—									
i. On Salary System—~~Municipal High School~~									
a. Establishment	5619	2	4				5640	–	–
b. Contingencies	~~178~~ 176	~~8~~ 6	~~1~~ 1				200	–	–
				5	2				
Carried over ..				~~5797~~ 5799	15 15	5 4	5960	–	–

* for wet and Rs. 3-14-6 per acre for dry lands or if they are rented out, the tax was levied on the actual rent.

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..				5961 899	15 7	4 4	5960	-	-
GRANT II—(*Education*)—cont.									
ii On Salary-Results System—(*Upper Primary Schools*)									
a. Fixed Payments	570	14	10				570	-	-
b. Results Grants	116	-	-						
c. Contingencies	136	5	5	823	4	3	130	-	-
3. Salary Grants	-	-	-						
4. Results Grants	884	-	-	884	-	-	1000	-	-
5. Combined Grants—									
a. Fixed payments									
b. Results Grants									
6. Inspection—									
a. Contributions to Local Boards ..									
b. Municipal Inspectors—									
i. Establishment	253	11	11				240	-	-
ii. Cotingencies	17	4	9	271	-	8	20	-	-
7. Miscellaneous—									
a. Building, furniture, &c., grants.							150	-	-
b. Common gymnasium—									
i. Establishment	96	-	-				100	-	-
ii. Contingencies	53	2	10	149	2	10	50	-	-
c. Other items	5	3	-	5	3	-	10	-	-
Total, Grant II ..				8034 2	10 3	1	8220	-	-
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	2074 1	4 15	1 11				2150	-	-
b. Medicines and Supplies ..	1768	11	4				1750	-	-
c. Diet of Patients	791	9	8				900	-	-
d. Sundries and Contingencies ..	593	15	6				600	-	-
e. Contributions to Local Boards ..	-	-	-	5228 6	8 4	7 5			
Carried over ..				5228 6	8 4	7 5	5400	-	-

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..				5228 6	8 4	7 5	5400	-	-
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a*. Contributions to Provincial Funds for—									
i. Medical College	161	-	-				50	-	-
ii. Sanitary Inspection ..	102	-	-				100	-	-
iii. Medical reserve staff ..	17	-	-				40	-	-
iv. Cutlers' Establishment ..	-	-	-	280	-	-	10	-	-
b. Contributions to Local Boards, &c., for—									
i. Medical Schools									
ii. Reserve staff									
c. Other Contributions ..									
3. Vaccination—									
a. Establishment	252	-	-				250	-	-
b. Contingencies	212	-	6				190	-	-
c. Contributions to Local Boards ..	-	-	-	464	-	6			
4. Registration of Births and Deaths—									
a. Establishment	117	11	4				120	-	-
b. Contingencies	-	-	-	117	11	4			
5. Conservancy, Road cleaning and Road watering—									
a i. Establishment	3764	9	10				3770	-	-
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2320	14	8	6084 6100	14 8	6 9	2400	-	-
b Private scavenging—									
i. Establishment	287	1	-				290	-	-
ii. Contingencies, such as cost of scavenging carts, &c. ..	17	12	10	304	13	10	20	-	-
c. Cholera charges	154 189	8 5	3 3	154 189	8 5	3 3	190	-	-
d. Contingencies	114 96	1 9	3 11	114 96	1 9	3 11	100	-	-
(e) Watering roads	16	12	8	16	12	8	30	-	-
Total, Grant III ..				12798 63	6 2	10 9	12960	-	-

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	186	7	9				188	-	-
b. Contingencies	393	9	10				409	-	-
2. i. MARKETS—				580	1	7			
a. Establishment									
b. Contingencies									
ii SLAUGHTER-HOUSE—									
a. Establishment	251	3	3				255	-	-
b. Contingencies	9	14	6				10	-	-
3. CHOULTRIES—				261	1	9			
a Establishment									
b. Contingencies									
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment	96	-	-				96	-	-
b. Contingencies	12	10	6				20	-	-
5. AVENUES—				108	10	6			
a. Establishment	71	12	-				72	-	-
b. Contingencies	-	-	-						
6. PUBLIC GARDEN—				71	12	-			
a. Establishment	48	-	-				48	-	-
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..	33	10	6				52	-	-
7. SURVEY OF LAND	-	-	-	81	10	6			
Cart stand fees collection establishment									
8. FIRE—	129	12	1				130	-	-
a. Establishment				129	12	1			
b. Purchase of fire-engine, buckets, repairs, &c.									
9. OTHER CHARGES—									
i. Work done for private individuals other than private scavenging									
Carried over ..				1233	-	5	1280	-	-

× fees for numbering carts. Rs. 68-10-6
assessment on lands - 2-4-10
cost of sign boards ... 8-8-0
79-7-4

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads.			1894-95. Totals of Major Heads.			Revised Estimate for 1894-95		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				1233	-	5	1280	-	-
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. OTHER CHARGES—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..							30	-	-
Do Reporting monkeys ..	238	8	-				250	-	-
iii. Printing	332	6 14	8 4				300	-	-
iv. Compensation for lands ..	-	-	-						
v. Other items	× 79	7	4	650	6 13	8 -	80	-	-
Total Grant IV ..				1883	6 14	1 5	1940	-	-
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	1444	9	7				1445	-	-
ii. Inspection	284	10	8				285	-	-
b. Collection of Municipal Taxes—				1729	4	3			
i. Establishment	358	12	10				360	-	-
ii. Purchase of account books, paper, money boxes, repair to out-posts, &c. ..									
c. Collection of Tolls—				358	12	10			
i. Establishment									
ii. Contingencies									
d. Office contingencies other than (*b*) (ii)	84 279	4 3	1 1	84 279	4 3	1 1	300	-	-
e. Contributions for Central office and Audit establishments ..	160	-	-	160	-	-	160	-	-
Total, Grant V ..				2532 2527	5 4	2 2	2550	-	-
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 ..									

Statement II—*cont.*

Heads of Account.	1894-95. Detail of Minor Heads. RS.	A.	P.	1894-95. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1894-95. RS.	A.	P.
Brought forward ..									
Advances recoverable—									
a. Permanent	110								
b. Others	2271 / ~~284~~	4 / ~~8~~	6 / ~~6~~	2381 / ~~374~~	4 / ~~8~~	6 / ~~6~~	10 / 50	— / —	— / —
Refunds of other than current collections .									
~~10~~ 9 current collections ...	"	"	"	"	"	"			
Discount	~~4~~	~~15~~	~~9~~	~~4~~	~~15~~	~~9~~			
Pensions and gratuities									
Investments—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure ..				~~36585~~ 2 ~~9~~ ~~7~~ 8			113430	—	—
Balances—									
a. Municipal Fund				79492 ~~8~~ 5 ~~9~~ 0 ~~1~~			2900	—	—
b. Endowments									
c. Water-tax Fund									
Grand Total ..				~~116078~~ 80 ~~2~~ 14 ~~8~~ 8			116330	—	—

Note to Statement II.

Position of the Municipality of Kurnool *on 31st March* 1895.

Liabilities.

	RS.	A.	P.
Balance of Loans	56220	-	-
Deposits to be adjusted ..	599	-	-
Other Liabilities (in detail) ..			
Total ..	56819	-	-

Assets.

		RS.	A.	P.
			8	5 0
Municipal Balance ..	Cash	79492 ~~8~~ ~~9~~ ~~1~~		
	Securities ..	..	-	-
Deposit Balance ..	Cash	599	-	-
	Securities ..	..	.	.
Sinking Fund of loans				
Funded Capital of endowed institutions, Hospitals, &c.		8220	12	-
Total ..		~~86372~~ 88618	~~5~~ 1	~~1~~ 0
Value of Premises, &c.		22600	-	-
Do. of Tools and plant		55	1	-
Do. of Live stock				
Do. of Furniture		222	8	-
Arrears of taxes, &c.		246	8	-
Other assets (in detail)		594	5	-
Provincial contributions for 1894-95 on account of High School - Rs. 434-5-0				
do - for do - on account of nominal Stipends 370-0-0		718	6	-
Total ..		23663	5	0
do for do - on account of Common Gymnasium 390-0-0				
594-5-0				
Claims—				
Advances Recoverable—				
Permanent advance		160	2	-
Advances for works, &c. ..		2300 ~~276~~	15 ~~12~~	0 ~~6~~
Total ..		2461 ~~436~~	1 ~~14~~	0 ~~8~~
Grand Total ..		112497 ~~110412~~	8 ~~8~~	0 ~~7~~

STATEMENT III.—*Municipality of* Kurnool — Abstract of Deposits Account for the year 1894-95.

	Rs.	A.	P.		Rs.	A.	P
Balance brought forward ..	1009	9	-	1. Credited to Municipal Funds	1532	10	4
				2. Returned to Appellants	115	14	4
1. Deposits by Appellants	640	15	8	3. Do. to Renters	.	.	.
2. Do. by Renters	369	4	-	4. Do. to Contractors	.	.	.
3. Do. by Contractors	.	.	.	5. Do. to Municipal Servants	.	.	.
4. Do. as Security by Municipal Servants	.	.	.	6. Do. to Parties	.	.	.
5. Deposited for the execution of work for which Private Parties are liable ..	227	12	-	7. Paid to Claimants	.	.	.
6. Other Deposits under the Act or bye-laws	-	.	.				
				Total ..	1648	8	8
Total Receipts ..	1237	15	8	Balance * ..	599	-	-
Grand Total ..	2247	8	8	Grand Total ..	2247	8	8

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Details of Balance.

	No. of items.	Year.	No. of items.	Year.	No. of items.	Year.	No. of items.	Year.	No. of items.	Year.	No. of items.	Year.	No. of items.	Year. 1894-95	Total. No. of items.	Total. Rs. A. P.	Remarks.
		Rs. A. P		Rs. A P		Rs. A P		Rs. A. P.		Rs. A P		Rs. A P		Rs A. P			
Appellants' Deposits ..													5	25 8 -	5	25 8 -	
Renters do. ..													6	345 12 -	6	345 12 -	
Contractors' do. ..																	
Municipal Servants' do. ..																	
Deposits for Work ..													9	227 12 -	9	227 12 -	
Miscellaneous Deposits, viz.																	
Total ..													20	599 - -	20	599 - -	

Statement IV-A.—*Municipality of* Kurnool — Demand, Collection and Balance Statement for the year 1894-95.

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.	3208	-	-	125	8	·	3077	8	·	2998	8	·	.	.	.	27	.	.	54	-	-
2. „ on buildings	8251	15	4	39	5	3	8212	10	1	8059	9	11	34	10	2				118	6	-
3. „ on lands	641	15	6	2	1	6	641	13	6	600	-	1							41	13	5
4. Water-tax on buildings and lands																					
5. Tolls (gross receipts)	7056	.	.				7056	.	.	7056	.	.									
6. Market rents	390	12	-				390	12	-	390	12	-									
7. Slaughter-house fees	2062	4	-				2062	4	-	2062	4	-									
8. Rent of cart-stands	889	14	-				889	14	-	889	14	-									
9. Private scavenging fees	383	15	2				383	15	2	351	10	7							32	4	7
10. Cart stand manure ...	138	-	·				138	-	·	138	-	·									
11.																					
12.																					
13.																					
14.																Total			246	8	-

14

Statement IV-B.—*Municipality of Kurnool* Demand, Collection and Balance Statement for the year 1894-95.—*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.
1. Tax on arts, &c.	15	. .	35	. .	50	. .	37	5 6	.	. .	12	10 6	.	. .		
2. ,, on buildings	.	. .	90	8 5	90	8 5	35	4 3	1	14 -	53	6 2	.	. .		
3. ,, on lands	.	. .	14	14 6	14	14 6	12	3 6	.	. .	2	11 -	.	. .		
4. Water-tax on buildings and lands ..																
5. Tolls																
6. Market rents																
7. Slaughter-house fees ..																
8. Rent of cart-stands ..																
9. Private scavenging fees ..			16	10 5	16	10 5	16	5 5			5 -					
10.																
11.																
12.																
13.																
14.																

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

	Rs.	A.	P.
(1) Total amount outstanding at the beginning of the year	179	12	6
(2) Amount advanced during the year	2411	4	6
	2591	1	0
Total ..	584	5	0
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	30	.	.
(*b*) Do. previous years	100	.	.
Total amount outstanding at the end of the year* ..	2461	1	0
	454	5	-
	2591	1	0
Total ..	584	5	0

* *Details of Balance.*

1890-91.
Permanent advance to the District Medical & Sanitary Officer for calf vaccination . . . . . 20—0—0

1891-92.
Advance to Sanitary Inspector for Process fees . . . . 3—0—0

1892-93.
Permanent advance to the District Medical and Sanitary officer for calf vaccination . . . . . 7—2—0
Advance to Sanitary Inspector for Process fees . . . . 9—4—0
Burial charges of a pauper (to be recovered) . . . . 1—0—0

1893-94.
Permanent advance to the Inspecting school master .. 3—0—0
Do - to the District Medical and Sanitary officer for calf vaccination . . . . . 20—0—0
Travelling allowance of a Medical Subordinate (for recovery) 16-6-6

1894-95.
Permanent advance to the Hospital Surveyor —— 100—0—0
Advance for Hospital repairs to Sanitary Inspector —— 50—0—0
— Do - to Hospital midwife —— 15—0—0
— Do — Sanitary Engineer, Madras . . . . . 2000—0—0
— Do - to contractor Ennedu Hayath Sahib for works 199—8—6
Permanent advance with the manager . . . . . 10—0—0
Excess amount of travelling allowance drawn by the Assistant Master A. Rangiah (Vide V. Dt 476 of March 1895) to be recovered 2—8—0
Excess contribution paid to District Board on account of Tolls (to be recovered) . . . . . 4—4—0

2461-1-0 Dnd

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Receipts.				
2. Rates and Taxes				
(a) Tax on arts . . .	3035 5 6	3033 13 6	− 1 8 .	(1) Being refunds of current collections eliminated from both sides.
(b) Tolls — Less Local Fund Share	1762 13 1	1758 9 1	− 4 4 .	(2) Transferred to "Advances Recoverable" being ¼ of the outlay on V.P. No. 326 of December '94 not deducted from the contribution paid during the month.
Municipal Share of Tolls	5293 2 11	5297 6 11	+ 4 4 .	(3) Vide item (2) above.
4. Revenue derived from Municipal property and powers apart from taxation.				
(a) iii. Avenue receipts	32 2 6	30 9 6	− 1 9 .	(4) Being sale proceeds of dried trees of the Public Garden transferred to proper head.
(b) ii. Produce of Lands Gardens etc.	47 8 -	49 9 -	+ 1 9 .	(5) Vide item (4) above.
			+ . 8 .	(6) Vide item (7) below.
iii Sale proceeds of old materials etc.	11 4 .	5 14 3	− - 8 .	(7) Sale proceeds of stones from Victoria Garden transferred to Garden Produce.
			− 4 13 9	(8) Sale proceeds of old stores of the Hospital transferred to its proper head.
(c) ii Other Hospital receipts	56 8 -	61 5 9	+ 4 13 9	(9) Vide item (8) above.
Grand total receipts	116078 2 8	116080 14 8	+ 4 4 .	(10) Due to adjustments as per items (1) & (2) above.
			− 1 8 -	
Charges.				
Grant I.				
1. New works (b) Buildings	182 . 2	184 9 5	+ 6 15 -	(11) Cost and conveyance of tracing cloth for preparing market building sketches transferred to this head as per Government order No. 1743 M. Mis. dated 16th November 1894.
			+ 15 10 3	(12) Cost of constructing masonry dust-bins transferred to the proper head.
(d) Water Supply	3341 11 2	1341 11 2	− 2000 . .	(12a) Being advance to the Sanitary Engineer transferred to "advances recoverable".
2. Repairs.				
(a) Communications	1852 4 9	1847 3 9	− 5 1	(13) Value of 1 measuring tape transferred to Tools & plant.

Statement VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
(b) Buildings	198 14 6	203 12 6	+ 4 14 -	(14) Being cost of repairing School and bungalow buildings.
4. Tools and plant and other stores . . .	5 1 .		+ 5 1 .	(15) Vide item (13) above.
Grant II 2 Municipal Schools				
1. Salary System (b) Contingencies	1788 1	176 . 1	− 2 8 .	(16) Excess railway fare paid to an Assistant Master transferred to "Advances Recoverable".
Grant III 1. Hospitals and dispensaries.				
(a) Establishments	2074 4 1	2071 15 11	− 2 4 2	(17) Omitted - being excess debit.
5. Conservancy road cleaning etc				
ii Other charges such as purchase etc, etc	2335 14 11	2320 4 8	− 15 10 3	(18) Vide item (12) above.
(c) Cholera charges	189 5 3	154 8 3	− 34 13 -	(19) Being cost of disinfectants transferred to (d) contingencies.
(d) Contingencies	96 9 11	114 1 3	+ 34 13 .	(20) Vide item (19) above.
			− 6 15 .	(21) Vide item (11) above.
			− 4 14 .	(22) Vide item (14) above.
			− 5 8 8	(23) Being cost of printing Sanitary Commissioner's Proceedings transferred to its proper head "printing."
Grant IV.				
7. Other charges				
iii Printing	332 6 8	332 14 4	+ 5 8 8	(24) Vide item (23) above.
			− 5 1 .	(25) Being cost of printing office forms transferred to Grant V contingencies.
Grant V.				
(d) Office contingencies	279 3 1	284 4 1	+ 5 1 .	(26) Vide item (25) above.
Advances Recoverable.				
(b) Others	264 8 6	2271 4 6	+ 2000 . .	(27) Vide item (12a) above.
			+ 4 4 .	(28) Vide item (2) above.
			+ 2 8 -	(29) — Do — (16) do —
Refunds of current collections	4 15 9	. . .	− 1 8 .	(30) Eliminated from both sides - Vide item (1) above.
			− 3 7 9	(31) Erroneous double entry omitted.
Total Expenditure	36585 9 7	36582 9 8	+ 4 4 .	(32) Due to adjustments made. Vide items (17), (30) and (31) above.
			− 2 4 2	
			− 3 7 9	
			− 1 8 -	
Closing balance	79492 9 1	79498 5 .	Due to the (33) adjustments of items (17) and (30) above.	

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Note to Statement II Assets.				
Municipal balance (Cash)	79492-9-1	79498-5-.		Vide item (33) above.
Tools and Plant		55-1-.		(34) Due to omission to enter the last year's figure in the annual statement submitted to Government and to inclusion of Rs. 5-1-0 as per item (15) above.
Claims.				
Advances Recoverable.				
Advances for works etc.	276-12-6	2300-15-.		(35) Due to the adjustments referred to in items (27 to 29) above and to the exclusion from statement figure of Rs. 18-6-6 by oversight.
Statement IV. A. N. 6. & B (Current)				
1. Taxon arts. Column (3)	151-. .	125-8-.	-27-. .	(36) Due to wrong classification.
			+1-8-.	(37) Due to omission to be included in the remission list
Column (4)	3052-. .	3077-8-.	+25-8-.	(38) Net result of the adjustment of items (36) and (37) above.
Column (5)	2998-. .	2996-8-.	-1-8-.	(39) Vide item (1) & (37) above.
Column (7)	. . .	27-. .	+27-. .	(40) Vide item (36) above.
3. Taxon lands Column (2)	641-12-6	643-15-.	+2-1-6	(41) Due to wrong classification.
Column (3)	. . .	2-1-6	+2-1-6	(42) Vide item (41) above.

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.

Current no: 366 of 96
Eng

LOCAL FUND (1896) DEPARTMENT.

Local dept. CURRENT No. 979 M

From

THE ACCOUNTANT-GENERAL,

Madras,

To

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

CHIEF SECRETARY'S OFFICE
RECEIVED
MAR 1896
GOVERNMENT OF MADRAS

No. 47 D.

Dated 27th } February 1896.
Received }

Rd 5-3-96
CHAIRMAN
KURNOOL

No.

Subject.

Forwarding report on the Audit of the accounts of the Kurnool Municipality for the year 1894-95.

Forwarded.
Education
20-3-96
Rd 20-3-
R
Misc.
Order No. 571 Misc dy 30-3-96.
Recorded.
V.R 24/3/96
Lowd 27-3-96

To the Accountant General
Dispd 21/4/96

With order

25/3

Read again Order of Government, dated 189 , No. , Miscellaneous.

Back Paper, No. of 189 .

Further Paper, No. of 189 .

Enclosures.

Current No.

Statement with ditto.

Order of Government

Statement with ditto.

Papers not filed up, being meant for despatch in original (not paged).

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[7]

INDEXED.

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.

G.O., DATED 30-3-96

No. 571/m

When given for copying.

[Despatch Abstract.]

Accounts

Recording report on the audit of the —— of the Kurnool Rural Council for the year 1894-95.

√

When given for copying ____
When copied ____
When examined ____ } 189
When signed ____

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

CURRENT No.

ENCLOSURES TO C. No.

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

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[Ref. 4]

15,000—18-5-03.

DEPARTMENT.

Paper taken out of the Records from the charge of the Referencer.

Press / Miscellaneous / Routine No. 5718 dated 30-3-1904

Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			
10-8-04	L.Pw	2155	04		5/9/04	