cont.

[L. & M. 2,000—12-9-98.]

Local & Munl. (1898) Departmen

MISCELLANEOUS.

G.O., No. 2135/M

DATED 14-12-98

INDEXED.

[Despatch Abstract.]

Accounts

Recording report on the audit of the accounts of the Quetta Muni: Council 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.

Cees 870 / 2
m 98

Local & Munl. (1898) Department.

CURRENT No. 3688 M

[stamps] 11 NOV. 1898 — Collector's Office, Masulipatam

From The Accountant General Madras

N / These

Order No. 2135 Muns. 14/12/98

Recorded

K.R. 12/12/98

a. le 13/12/98

No. 278/540

Dated 8th November 1898.

Received

Registered 1023

Enclosures

Spare copies

SUBJECT.

Forwarding Guntur municipal audit report for 1897-98.

To The Accountant General P.O. Despd. 15/12/98

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

26-11-9 G

LOCAL & MUNICIPAL DEPT.
CURRENT No. 3688 M

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

camp Cocanada

Dated 9th october 1898.

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 Guntur 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. 6235-10-1, is in agreement with that appearing in the ~~Treasury~~ Bank 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. ~~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.~~

warded to the Accountant-
eneral.

I have the honor to be,
Sir,
Your most obedient servant
Sd/ K. Govindan
Asst Inspector of L.F. accounts

W. J. F. Williamson
t Accountant-General
Inspector of L.F. Accounts

Forwarded to the Secretary to Government, Local and Municipal Department, through the Chairman, Municipal Council, Guntur and the Collector of Kistna.

No. 128/840.

Fort Saint George
Accountant General's Office
8th November 1898

[illegible]

[illegible]
For Accountant General.

KISTNA [illegible] NOV 98

2 Dis 870/M 9-?-98

Forwarded thro' to the Chairman Municipal Council Guntur through the Sub Collector, Guntur.

[illegible]
Collector

N Dis 2320/Aug. 98

15/11/98. 15.11.98

1161

Submitted to the Secretary to Government, Local & Municipal Department, Madras.

[illegible]
Chairman 29/11/98 M.C.
Guntur

Statement 1.

Revenue and Receipts of the Municipal Fund of the Town of Guntur 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.
1. Balance brought forward—									
a. Municipal Fund	7117	11	11				7120	-	-
b. Endowments	-158	14	4				-160	-	-
c. ~~Water and Drainage Tax~~ Town extension Fund.	3083	11	4				3080	-	-
				10,042	8	11			
Total ..				10,042	8	11	10,040	-	-
2 Municipal Rates and Taxes—									
a. Tax on arts, &c. (section 53) ..	3896	-	-				3720	-	-
b. Tax on buildings (section 63) ..	9807	1	6				9650	-	-
c. Tax on lands (section 63) ..	1709	7	6				1710	-	-
d. Water and Drainage Tax on buildings and lands (sec. 75).	-	-	-						
e. Tax on vehicles with springs and palanquins, &c. (section 77).	370	8	-				300	-	-
f. Tax on animals (section 77) ..	1365	4	-				1200	-	-
g. Tax on carts and other vehicles without springs (section 85) ..	2436	-	-				2200	-	-
h. Tolls (section 91)—									
Gross receipts, Rs. 22,600-0-0									
Less L. F. share, Rs. 7528-7-4	15,071	8	8				15,070	-	-
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 ..									
				34,655	13	8			
Carried over ..				34,655	13	8	33,850	-	-

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 ..				34655	13	8	33850	"	"
3 REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..	95	"	"	95	"	"	20	"	"
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. Rents—									
i. Rent of lands	127	3	3						
ii. Rent of buildings ..							130	"	"
iii. Fishery rents	9	11	6						
b. Sale-proceeds, &c.—							20	"	"
i. Sale-proceeds of lands ..	126	7	8						
ii. Sale-proceeds of old materials, unclaimed property, &c.	192	12	"				110	"	"
iii. Sale-proceeds of Acts, Bye-laws, &c.	3	3	"				300	"	"
iv. Sale-proceeds of night soil, street refuse, &c. ..	622	"	"						
c. Educational receipts—							620	"	"
i. Fees from Educational institutions	45	11	6						
ii. Other revenue from educational institutions ..							40	"	"
d. Hospital receipts—									
i. Sale-proceeds of medicines..	92	4	6						
ii. Subscriptions and donations, &c., including composition fees	123	"	"				170	"	"
iii. Other Hospital receipts ..	10	11	9				10	"	"
Carried over ..				1349 53/4	2		34750	13	8	35270	"	"

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 ..	1349 53/4	1	2	34750.	13	8	35270	"	"
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*									
e. Miscellaneous income—									
i. Income from Markets ..	1849	"	"				1850	"	"
ii. Do. Slaughter houses ..	740	"	"				740	"	"
iii. Do. Cart-stands ..	870	"	"				870	"	"
iv. Do. Avenues	161	12	"				100	"	"
v. Do. Travellers' Bungalows	190	"	"				150	"	"
vi. Do. Produce of land, gardens, &c.	248	2	"				250	"	"
f. Fees—									
i. Warrant fees	21	"	"						
ii. Distraint fees and recoveries on account of incidental expenses	10	10	"				10	"	"
iii. License fees	1810	8	10				1640	"	"
iv. Fees for vaccination in private houses ..									
v. Fees for searches of, and extracts from, Birth and Death Registers ..	6	"	"						
vi. Fees for numbering carts..									
vii. Fees for duplicate licenses..									
viii. Other fees	27 3 3 6						30	"	"
g. Fines—									
i. Fines under Municipal and other Acts	703	2	9				700	"	"
ii. Balance of fines under sections 3 to 5 of the Town Nuisance Act ..									
h. Interest on Investments—									
i. Educational									
ii. Medical	62	13	"				70	"	"
iii. Choultries									
iv. Sinking fund									
v. Water and Drainage fund.									
vi. General									
i. Discount on Investments ..									
Carried over ..	8022 9/14 5/9 3			42773 80/12 2/5 11			41680	"	"

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 ..				42773 80	12 2	5 11	41680	"	"
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings									
Municipal Schools ..									
Other purposes ..	149	1	4				150	"	"
ii. Medical									
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes ..									
b. From Local Boards—									
i. Educational									
ii. Medical	2700	"	"				3000	"	"
iii. Other purposes									
c. Other grants and contributions—									
i Educational									
ii. Medical									
iii. Other purposes									
6. MISCELLANEOUS—									
a. Recoveries on account of services rendered to private individuals—									
i. Private scavenging ..	2492	2	10				2350	"	"
ii. Laying pipes to private houses									
iii. Other purposes									
b. Other receipts—									
i. Refunds of expenditure of previous years ..	3	3	"				10	"	"
ii. Other items	3	3	6				10	"	"
				5347 1 10 4		2 6			
Carried over ..				48121	7	1	47200	"	"

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 ..				48121	7	1	47200	"	"
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* ..	"	8	"	"	8	"			
Total Receipts ..				48121	15	1	47200	"	"
Add opening balance ..				10042	8	11	10040	"	"
Grand Total ..				58164	8	"	57240	"	"

*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 ~~the first~~ all classes.
2. Tax on buildings is levied at 6¼ per cent., and tax on lands at 6½ annas per cent on the annual rental value, for every 80 square yards. unless they are let out for a particular term or house etc.
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 — the maximum rates.
7. License-fees are levied at the rates sanctioned in G. O.s 1826 Ju. Misc. 4.11.95 & 1121 Ju. Misc. 6.7.96
8. The house ~~and water and drainage~~* tax registers were last revised in the official year 1892-93, and the land ~~and water and drainage~~* tax registers in the official year 1892-93.
9. The total extent of land assessed is 154 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 Guntur 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	2740	6	8						
b. Buildings	3990	5	9				2900	"	"
c. Drainage							4000	"	"
d. Water-supply	2920	13	8						
e. Miscellaneous public improvements.							3000	"	"
2. Repairs—				9551	8	8			
a. Communications	1694	4	4						
b. Buildings	1683	1	11				4730	"	"
c. Drainage—							1750	"	"
i. Repairs to works ..									
ii. Establishment									
iii. Contingencies									
d. Water-supply—									
i. Repairs to works, machinery, &c.	509	"	10						
ii. Establishment	271	15	8				600	"	"
iii. Contingencies							260	"	"
e. Miscellaneous public improvements.									
3. General Establishment—				7158	6	9			
i. Establishment									
ii. Contingencies	797	13	10				790	"	"
4. Tools and Plant and other stores.				797	13	10			
5. Contributions—	46	10	"	46	10	"	50	"	"
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 ..				17554	7	3	17980	"	"
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. Rs.	A.	P.	Totals of Major heads. Rs.	A.	P.	Revised Estimate for 1897-98. Rs.	A.	P.
Brought forward ..									
GRANT II—*Education*—cont.									
ii. On Salary Result System—									
a. Fixed Payments	882	3	8				860	"	"
b. Result Grants	189	1	"				180	"	"
c. Contingencies	237	10	"	1279	14	8	210	"	"
3. Salary Grants	1242	8	9	1242	8	9	1260	"	"
4. Result Grants	2341	2	"	2341	2	"	2400	"	"
5. Inspection—									
a Contributions to Local Boards..	60	"	"				60	"	"
b. Municipal Inspectors—									
i. Establishment	297	"	"				300	"	"
ii. Contingencies	13	14	"	310	14	"	40	"	"
6. Drawing and Gymnastic Instruction—									
a. Contributions to Local Boards..									
b Drawing Masters—									
i. Establishment	182	1	6				180	"	"
ii. Contingencies	7	10	3				10	"	"
c. Gymnasium—									
i. Establishment	182	1	5				180	"	"
ii. Contingencies	39	7	7	411	4	8	60	"	"
7. Miscellaneous—									
a. Building, furniture and other grants	161	8	"				300	"	"
b. Rent grants									
c. Other items				161	8	"			
Total, Grant II ..				5807	4	1	6010	"	"
Add—Total, Grant I ..				17554	7	3	17980	"	"
Totals of Grants I and II ..				23361	11	4	23990	"	"
GRANT III—*Sanitation, Vaccination and Medical Services*—									
1. Hospitals and Dispensaries—									
a. Establishment	2202	13	6				2280	"	"
b. Medicines and Supplies ..	2071	8	7				1860	"	"
c. Diet of Patients	1125	1	9				1200	"	"
Carried over ..	5399	7	10				5340	"	"

Statement II—*cont.*

Heads of Account.	1897-98. Details of Minor heads.			1897-98. Totals of Major heads.			Revised Estimat. for 1897-98.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..	5399	7	10				6240	"	"
GRANT III—*Sanitation, Vaccination and Medical Services*—cont.									
1. Hospitals and Dispensaries—*cont.*									
d. Sundries and Contingencies ..	680	"	"						
e. Contributions to Government ..							800	"	"
f. " " Local Boards ..									
g. " " other bodies ..							10	"	"
				6049	9	10			
2. *a.* Contributions to Provincial Funds for—									
i. Medical College ..	247	"	"						
ii. Sanitary Inspection ..	168	"	"				160	"	"
iii. Reserve medical staff ..	64	"	"				110	"	"
b. Contributions to Local Boards, &c., for—							40	"	"
i. Medical Schools ..									
ii. Reserve staff									
iii. Clerk in the District Superintendent's Office									
c. Other Contributions ..	60	"	"				60	"	"
				614	"	"			
3. Vaccination—									
a. Establishment	290	1	8				290	"	"
b. Contingencies	99	10	8				100	"	"
c. Contributions to Local Boards ..									
				389	11	10			
4. Registration of Births and Deaths—									
a. Establishment	180	1	8				180	"	"
b. Contingencies	19	3	9				20	"	"
				199	5	2			
5. *a.* Conservancy, Road cleaning and Road watering—									
i. Establishment	6609	"	1				6430	"	"
ii. Charges for purchase, hire and maintenance of carts and bullocks	2117	7	11				2120	"	"
iii Contingencies	96	9	7				100	"	"
b. Private Scavenging—									
i. Establishment	2272	7	9				2220	"	"
ii. Charges for purchase, hire and maintenance of carts and bullocks	1047	11	2				1200	"	"
iii. Contingencies									
Carried over ..	12143	4	6	7152	10	10	19080	"	"

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 ..	12143	4	6	7152	10	10	19080	"	"
GRANT III—*Sanitation, Vaccination and Medical Services*—cont.									
c. Epidemic Charges—									
i. Establishment	997	15	10				1000	"	"
ii. Contingencies									
d. Arrangements at fairs and festivals				13141	4	4			
e. Other Sanitary outlay				20293	15	2	20080	"	"
Total, Grant III ..				23361	11	4	23990	"	"
Add—Totals of Grants I and II ..				43668	10	6	44070	"	"
Totals of Grants I to III ..									
GRANT IV—*Lighting and Miscellaneou Municipal purposes*—									
1. Lighting—									
a. Establishment	893	14	9				580	"	"
b. Payments to contractors ..									
c Purchase and repair of lamp posts lanterns, burners, &c. ..	1331	"	6				1800	"	"
d. Contingencies				1924	15	3			
2. i. Markets—									
a. Establishment	278	1	8				280	"	"
b. Contingencies	1	7	"				10	"	"
ii. Slaughter-houses—									
a. Establishment	122	3	10				120	"	"
b. Contingencies	9	2	"				10	"	"
				410	14	8			
3. Choultries—									
a. Establishment	12	"	"				10	"	"
b. Charges for feeding travellers ..	"	"	"				"	"	"
c. Contingencies	15	13	10				20	"	"
				27	13	10			
4. Travellers' Bungalow—									
a. Establishment	49	9	5				50	"	"
b. Contingencies	6	6	"				20	"	"
				55	15	5			
5. Avenues—									
a. Establishment	74	1	5				70	"	"
b. Contingencies	48	12	7				50	"	"
				122	14	"			
6. Public Garden—Bill sticking							120	"	"
a. Establishment	124	2	10						
b. Contingencies	1	8	"				10	"	"
				126	10	10			
Carried over ..				2668	3	7	3150	"	"

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 ..				2668	3	7	3150	"	"
GRANT IV—*Lighting and Miscellaneous Municipal purposes*—cont.									
7. Survey of Land									
8. Fire—									
a. Establishment									
b. Contingencies	4	6	"	4	6	"	20	"	"
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 and Snakes ..	36	14	"				40	"	"
c. Printing	290	5	6				200	"	"
d. Compensation for lands ..									
e. Law charges .. .. Assessment	17	6	6						
f. Quit-rent on Municipal lands ..	35	10	6						
g. Charges for numbering carts and issuing tin tickets									
h. Water Pandals	35	6	1				40	"	"
i. Cost of sign boards and numbering houses	21	6	"						
j. Other items	348	"	6						
				785	1	"	870	"	"
Total, Grant IV ..	457	13	6	3457	10	7	4320	"	"
Add—Totals of Grants I to III ..				43655	10	6	42070	"	"
Totals of Grants I to IV ..				47113	5	1	48390	"	"
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 ..	360	"	"				360	"	"
b. Office Establishment ..	1628	6	10				1640	"	"
c. Contingencies	317	10	4				320	"	"
				2306	1	2			
2. Collection of Municipal Taxes—									
i. Establishment	467	13	2				450	"	"
ii. Contingencies	180	"	"				180	"	"
				637	13	2			
3. Collection of tolls, market rents, &c.—									
i. Establishment									
ii. Contingencies	14	10	"				20	"	"
				14	10	"			
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.	440	"	"	440	"	"	440	"	"
Total, Grant V ..				3398	8	4	3410	"	"
Add—Totals of Grants I to IV ..				47113	5	1	48390	"	"
Totals of Grants I to V ..				50511	13	5	51800	"	"
EXTRAORDINARY AND DEBT.									
Repayment of Debt—									
a. Water and Drainage schemes—									
i. Instalments paid during the year.	1000	"	"				1000	"	"
ii. Investments on account of Sinking fund (*Par* value of securities purchased.) ..									
iii. Charges of investment, such as premia, commission, &c. ..				1000	"	"			
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 ..				1000	"	"	1000	"	"

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 ..				1000	"	"	1000	"	"
2. INTEREST ON LOANS—									
a. ~~Water and drainage schemes—~~									
i. On account of previous years ..									
ii. „ of current year ..	180	"	"	180	"	"	180	"	"
b. ~~Others—~~									
i. ~~On account of previous years~~ ..									
ii. ~~„ of current year~~ ..									
3. ADVANCES RECOVERABLE—									
a. Permanent advances ..									
b. Other advances	146	7	"	146	7	"			
4. REFUNDS OF OTHER THAN CURRENT COLLECTIONS—									
a. Water and Drainage tax ..									
b. Others	27	12	6	27	12	6	20	"	"
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	62	13	"	62	13	"	70	"	"
b. In other securities									
Total Extraordinary and Debt ..				1417	"	6	1270	"	"
Tota's, of Grants I to V ..				50511	13	5	51800	"	"
Total Expenditure ..				51928	13	11	53070	"	"
Balances—									
a. Municipal Fund	3195	1	8				1130	"	"
b. Endowments	− 104	3	3				−110	"	"
From Subscrip. *c.* ~~Water and Drainage Tax~~ Fund	3144	11	2				3150	"	"
				6235	10	1			
Grand Total ..				58164	8	"	67240	"	"

NOTE TO STATEMENT II.

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

LIABILITIES.

	RS.	A.	P.
Balance of Loans	2000	"	"
Deposits to be adjusted ..	4273	13	4
Other liabilities (in detail) ..	* 10	"	"
* Result grant of a hathowara school.			
Total ..	6283	13	4

ASSETS.

		RS.	A.	P.
Municipal Balance ..	Cash	6235	10	1
	Securities ..			
Deposit Balance ..	Cash ..	4273	13	4
	Post Office Savings Bank ..			
	Govt. Pro-notes.			
	Landed property ..			
	Other securities.			
Sinking Fund investments				
Other investments				
Funded Capital of endowed institutions, Hospitals, &c.		2075	4	9
Total ..		12584	12	2
Value of Premises, &c.		38300	"	"
Do. of Tools and Plant		1050	"	"
Do. of Live-stock		"	"	"
Do. of Furniture		480	"	"
Arrears of taxes, &c.		212	2	11
Other assets (in detail)		* 6943	7	9
* Hospital Contribution for 1897-98. Rs. 3145-5-6				
Balance of — do — for 96-97. 297-12-10				
2/3 Contribution for Hospital Building. - 2500-5-5				
Total ..		58985	10	8
Claims—				
Advances Recoverable—				
Permanent advances		250	"	"
Advances for works, &c. ..		146	7	"
Total ..		396	7	"
Grand Total ..		58966	13	10

Statement III.

Municipality of *Guntur* Abstract of Deposit Account for the year 189*7-98*.

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..	4843	2	8	1. Credited to Municipal funds	5026	2	8
	639	"	"		~~380~~	"	"
1. Deposits by appellants ..	~~732~~	~~8~~	~~"~~	2. Returned to appellants ..	259	"	"
2. Do. by renters ..	4273	13	4		~~352~~	~~8~~	"
3. Do. by contractors ..	758	8	"	3. Do. to renters ..	"	"	"
				4. Do. to contractors ..	~~4646~~	2	8
4. Do. by Municipal servants	"	"	"		955	8	
5. Deposits by private parties for work				5. Do. to Municipal servants.			
				6. Do. to private parties ..			
6. Other deposits	"	"	"	7. Do. to other depositors.			
	"	3	"		"	3	"
Total Receipts ..	~~5765~~	~~"~~	~~4~~	Total ..	~~6384~~	~~5~~	~~8~~
	5671	8	4		240	13	8
				Balance* ..	4273	13	4
Grand Total ..	~~10608~~	~~3~~	"	Grand Total ..	~~10608~~	~~3~~	"
	10514	11			514	11	"

*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					
Renters' deposits	4273	13	4	1897-98	
Contractors deposits ..					
Municipal servants' deposits ..					
Deposits for work					
Miscellaneous deposits (to be specified)					

Statement IV-A.—Municipality of *Guntur*. Demand, Collection and Balance Statement for the year 189*7-98*.

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 by the 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.
1	2			3			4			5			6			7			8		
1. Tax on arts, &c.	4309	"	"	352	8	"	3956	8	"	3876	"	"				55	"	"	25	8	"
2. " on buildings	9889	8	"				9889	8	"	9779	12	6				8	14	"	100	13	6
3. " on lands	1648	12	"				1648	12	"	1581	5	"				41	5	"	26	2	"
4. Water and drainage tax on buildings ..																					
5. " " lands ..																					
6 Tolls (gross receipts)	22600	"	"				22600	"	"	22600	"	"									
7 Tax on domestic Male servants																					
8. Income from markets	1849	"	"				1849	"	"	1849	"	"									
9. " Slaughter-houses ..	740	"	"				740	"	"	740	"	"									
10. " Cart-stands ..	870	"	"				870	"	"	870	"	"									
11. Private scavenging fees ..	2492	13	6				2492	13	6	2440	8	1							52	5	5
12. Warrant fees	22	10	"				22	10	"	21	"	"				"	8	"	1	2	"
13. ~~Tax on vehicles with springs, &c.~~ *License fees.* ..	1792	8	10				1792	8	10	1792	8	10									
14. " ~~animals~~ *Rent of lands* ..	127	3	3				127	3	3	127	3	3									
15. " ~~carts, &c.~~ *Rent of Tope trees.*	69	"	"				69	"	"	69	"	"									
16.																					
Total ..	46410	7	7	352	8	"	46057	15	7	45746	5	8				105	11	"	205	14	11

STATEMENT IV-B.—*Municipality of* Guntur. 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.				31	8	"	31	8	"	20	"	"				11	8	"				
2. " on buildings	7	10	6	57	3	6	65	14	"	27	5	"				38	9	"				
3. " on lands	1	4	"	156	4	"	157	8	"	128	2	6				23	1	6	6	4	"	1896-97.
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 ..																						
10. " cart-stands ..																						
11. Private scavenging fees ..				55	15	9	55	15	9	51	10	9				4	5	"				
12. Warrant fees ..																						
13. Tax on Vehicles with springs, &c.																						
14. " animals ..																						
15. " carts, &c. ..																						
16. Licence fees.				18	"	"	18	"	"	18	"	"										
Total ..	8	14	6	319	15	3	328	13	9	245	2	3				77	7	6	6	4	"	

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

	RS	A.	P.
(1) Total amount outstanding at the beginning of the year*	250	8	"
(2) Amount advanced during the year	261	"	"
Total ..	571	8	"
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	114	9	
(*b*) Do. previous years	60	8	
Balance outstanding at the end of the year* ..	396	7	"
Total ..	571	8	"

* *Details of Balance.*

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

Permanent Advance.

With the Civil Surgeon .. Rs 180 - " - "

With the Manager 20 - " - "

do. P.W. Overseer .. 50 - " - "

Advance with Sanitary Engineer .. 146 - 7 - "

396 - 7 - "

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.	
Receipts.				
4. Revenue derived from Municipal Property &c				
1. (c) iii. Sale of acts, Bylaws &c	" " -	3 3 " + 43	3 " (1)	Being sale proceeds of Drum Tops sold and wrongly shown under "Refund of Expenditure of previous year", vide item No (4) below, now rectified.
2 (f) Fees i. Warrant fees	" " "	21 " " + 21 " "		
3 —do— iv. Fees for Extracts from Birth and Death Register	" " "	6 " " + 6 " "		
4 viii. Other fees	27 " -	3 3 6 - 24 " "	(2)	Due to wrong classification.
		- 6 - "		
		+ 3 3 6	(3)	Being fees for granting Copies of Municipal Records, wrongly shown under item (5) below, now rectified.
6. Miscellaneous.				
b. Other Receipts.				
4 (i) Refund of Expenditure of previous year.	3 3 "	" " -	- 3 3 "	(4) Vide item (1) above.
5 (i) Other items	3 3 6	" " -	- 3 3 6	(5) —do— (4) above.
Deposits (Receipt)				
6. Deposits by Appellants	732 8 "	689 " "	- 93 8 "	(6) Wrong inclusion in the Statement (viii) Eliminated from both Sides. Vide No. (8) below.
Charges				
7. Credited to Municipal Fund.	330 " "	502 6 2 8	+ 46 4 6 2 8	(7) Due to Error in Classification. Now rectified.
Returned to Appellants	352 8 "	259 " "	- 93 8 "	(8) Vide Item No. (6) above.

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.	

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

CURRENT No.

ENCLOSURES TO C. No.

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

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