[I. & M. 2,000—1-98.]

Local & Munl. (1898) Departmen

MISCELLANEOUS.

G.O., No. 554 M.

DATED 11-3-98

INDEXED.

DESPATCHED

[Despatch Abstract.]

Accounts

Recording, with remarks, the report on the audit of the —— of the Kurnool Munty. for 1896-97.

BACK PAPERS.

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

FURTHER PAPERS.

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

1128
829 1888

Local & Munl. (1898) Department.

Cur No 454 Genl of

CURRENT No. 883 M

SECRETARY TO GOVERNMENT
23 FEB. -1898
LOCAL & MUNICIPAL DEPARTMENT

E. H. 1. 2
Arising up
[illegible] 1-2-91

From The Chairman, Municipal Council Kurnool

N
used

Order No. 554 Muns of 11-3-98

Recorded.

2. The attention of the municipal Council is drawn to the Collector's remark in his Endorsement in which, the Govt Concurs.

V.R
9/3/98

H T
10-3-98

No. 790

Dated 14th February 1898

Received 23-2-98

Registered

Enclosures 2

Spare copies

SUBJECT.

Submitting ~~an explanation~~ with remark the report on the audit of the ~~in the matter of delay in taking~~ municipal accounts for 1896-97. ~~legal action in instituting Criminal Proceedings against the School Clerk who mis appropriated school fees in the Municipal High School Kurnool.~~

To
The Chairman, Mc Kurnool ✓ Pr Endt No
Accountant General Endt No
Despd 14/3/98

1R 10/3/98 K.R 28/3/98 118 a/73

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Municipal Councillors' Office,

Kurnool, 14th February 1898.

No. 790

Enclosures. /

LOCAL & MUNICIPAL DEPT.
RECEIVED 883/M

From

THE CHAIRMAN,
MUNICIPAL COUNCIL,
Kurnool.

To

The Secretary to Government,
Local and Municipal Department
Fort Saint George.
(Through the Collector of Kurnool)

Sir,

I have the honour to forward herewith the Audit Report of the Kurnool Municipality. With reference to the remarks of the Assistant Inspector of Local Fund Accounts regarding the misappropriation of Funds in the Municipal High School, I have the honour to submit that the remittance received in April 1897 from the Head Master having fallen short by Rs 10 the Head Master was asked in this Office letter No: 25/3.5.97 to explain the cause of the difference.

As the School was then closed for the recess no reply was received from the Head Master till the 30th of June, when he reported that the School clerk had absconded and had misappropriated a sum of about Rs 115. On the 1st of July I directed the Head Master to institute Criminal proceedings against the clerk before a Magistrate and to take all the necessary steps for recovering the amount misappropriated. On the 16th of July the Head Master reported that the sum misappropriated had been recovered from the brother of the clerk and asked whether it was still necessary to institute proceedings as the amount misappropriated had been recovered in full. The matter was considered by the Council at the meeting of the 31st July and the Council resolved that Criminal Proceedings should be instituted. This was communicated to the Head Master, who was directed

to

to take immediate steps in the matter. As no steps appeared to have been taken by the Head Master I wrote to him on the 13th of August to report as to the steps he had taken. In the meanwhile the Head Master's letter on the 11th August, which had been sent through the Inspector of Schools and in which he pointed out certain difficulties in the matter of instituting Criminal proceedings against the clerk, was received on the 20th of that month. It was considered by the Council at the meeting of the 28th and the Head Master was directed to avail himself of the services of the Public Prosecutor. A reminder was again sent to the Head Master on the 17th of November to send a report regarding the action he had taken in the matter. In his reply dated 22nd November the Head Master stated that the Public

Prosecutor

Extract from the Proceedings of a meeting of the Municipal Councillors Kurnool held on the 12th. February 1898

Present.

M. R. Ry: T. Chidambara Rau Garu B.A.
Chairman

Official Members.

" S. Rama Iyer Avergal B. A.

Non-official Members:

" C. Ramsing Garu Rao Bahadur.
" M. B. Varada Iyangar Avergal
" P. Seshayya Chetty Garu.
" P. Ganapathi Mudaliar Avergal
" P. Govindu Naidu Garu Subedar Bahadur.
" A. Kupparaswamy Mudaliar Avergal
H. M. D. Shikar Khana Ahmed Sahib.
" Shumsuddin Khan Sahib.

The following business was transacted:—

1. Read Audit Report on the accounts of Kurnool Municipality

for the year 1896-97.

Forwarded.

× × ×

(True Extract)

Elleidambaramthan

Chairman.

ms

H
15-2-98

1/888 M of 1898

Local & Munl. (1898) Department.

E. H. e
Bring up soon
2/6/98

H
27.1.98

Order: meeting
10/2/98

2/16/98

CURRENT No.

SECRETARY TO GOVERNMENT
24 FEB. 1898
LOCAL & MUNICIPAL DEPARTMENT

From The Accountant General Madras.

No. ~~270~~ / 692

Dated 25 January 1898.

Received

Registered

Enclosures

Spare copies

SUBJECT.

Forwarding audit Report on the accounts of Kurnool Municipality for the year 1896-97

2/888 M of 1898.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

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

Dated 28th November 1897.

To

THE Inspector of L. F. 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 1896-97.

2. The Receipts and Expenditure of the Municipality during the year under report (exclusive of Deposits), together with the opening and closing balances, are shown in Statements I and II appended.

3. The opening Balance as given in Statement I is in agreement with the closing Balance of the previous year's audit report.

4. The closing Balance, viz., Rs. 63994. 1. 7, 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. 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

During the year under report Rs 88. 11. 9. was misappropriated by the late School clerk, but the whole amount together with Rs 31. 8. 0 misappropriated in

in april '97 or Rs 120. 3. 9. in all was made good in august '97. Besides this sum Rs 5. 5. 0. was also recovered for loss of library books. These were discovered prior to the audit and it has been resolved by the Council to take legal action against the late School Clerk.

I have &c.:-

(Sd.) Chas: Bute

Asstt: Inspr. of L.F. accounts

Forwarded to the Accountant General. The Chairman should have reported the disappropriations to this office as soon as they were discovered and should at the same time have stated what steps he proposed taking for their prevention for the future. He has now been asked to do so.

(Sd). G. J. F. Williamson.

Asstt: Acctt General and Inspector of L. F. Accounts.

No $\frac{L7d}{692}$

Forwarded to the Secretary to Government, Local and Municipal Department, Fort St: George, through the Chairman, Municipal council, Kurnool, and the Collector of the district.

Fort St: George.
Accountant-Gal's office
25th January 1898.

J. Illegible

Accountant General

STATEMENT I.

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

Heads of Account.	1896-97. Details of Minor heads.			1896-97. Totals of Major heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	199.947	-	11				200010	-	-
b. Endowments									
c. Water-tax Fund									
Total ..				199.947	-	11	200010	-	-
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	3019	8	-				3100	-	-
b. Tax on buildings (section 63) ..	8137	9	4				8100	-	-
c. Tax on lands (section 63) ..	677	5	4				640	-	-
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs, and palanquins (section 77) ..	384	-	-				350	-	-
f. Tax on animals (section 77) ..	1229	4	-				1200	-	-
g. Tax on carts and other vehicles without springs (section 85) ..	1288	-	-				1300	-	-
h. Tolls (section 91)—									
Gross receipts ~~9968. 4. 0~~ ..									
Less Local Fund share ~~2429. 7. 1~~ 2453. 13. 3 ..	~~7538~~ 7514	~~12~~ 6	~~4~~ 9				7520	-	-
i. Penalties on account of—									
i. Tax on arts									
ii. Tax on buildings ..									
iii. Tax on lands									
iv. Water-tax on buildings and lands									
v. Tax on vehicles, &c. ..									
vi. Tax on animals									
vii. Tax on carts, &c. ..									
viii. Evasion of tolls				~~22250~~ 22274	-	~~-~~ 7			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..									
Carried over ..				~~22250~~ 22274	-	~~-~~ 7	22210	-	-

Gross. ~~9968. 4-0~~ 9968. 4-0
Expenditure. ~~237. 11. 6~~ 152. 15. 0
4 ~~9730. 8-6~~ 9815. 52. 0
2432-10-1 2453. 13. 3

Illegible

Statement I—*cont.*

Heads of Account.	1896-97. Details of Minor heads. RS.	A.	P.	Totals of Major heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
Brought forward ..				22250 / ~~22274~~	- / ~~6~~	5- / ~~7~~	22210	-	.
4. Revenue derived from Municipal property and powers apart from taxation—									
a. i. Rent of lands									
ii. Rent of buildings ..	22	11	10				20		
iii. Avenue receipts ..	11	2	0				30		
iv. Fees from Travellers' Bungalows	128	8	0	162	5	10	120		
b. i. Sale-proceeds of lands ..	95	8	0						
ii. Produce of lands, gardens, &c.	44	10	0				50		
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	23	2	0	168	4	0	50		
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	1533	4	0	1533	4	0	1650		
d. i. Fees from educational institutions	3244	7	3				3240		
ii. Other revenue from educational institutions ..									
iii. Sale-proceeds of books in Municipal Book Depôt ..				3244	7	3			
e. i. Sale-proceeds and composition fees of medicines ..	2	2	6				90	.	.
ii. Other Hospital receipts ..	92	8	0	94	10	6			
f. i. Income from markets ..	696	.	.				700	.	.
ii. „ slaughter-houses ..	2088	.	.	2784	.	.	2090	.	.
g. Other fees									
i. Distraint fees	1	2	0				20	.	.
ii. License fees	550	.	.				550	.	.
iii. Cart-stand fees ..	817	2	6				820	.	.
iv. Fees from extracts from Birth and Death Registers ..	10	.	.	1378	4	6	10	.	.
h. Fines—									
i. Fines under Municipal and other Acts	225	15	-	225	15	-	300	.	.
ii. Balance of fines under sections 3 to 5 of the Towns Nuisance Act III of 1889 ..									
i. Interest on investments—									
i. General, including choultries									
ii. Educational									
iii. Medical	214	11	4	214	11	4	220	.	.
j. Premium on loans									
				32050 / ~~32076~~	14 / ~~6~~	10 / ~~0~~	32170	.	.
Carried over ..									

Statement I—*cont.*

Heads of Account.	1896-97. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
Brought forward ..				~~32076~~ / 32050	~~6~~ / 14	~~0~~ / 10	32170	.	.
5. Grants and Contributions—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings									
Municipal Schools ..	2460	.	.				3110	.	.
Other purposes ..	73	6	5				100	.	.
ii. Medical									
iii. Other purposes—									
Communications ..									
Water-supply	19800	.	.				19800	.	.
Drainage									
Sanitation									
Other purposes				22333	6	5			
b. From Local Boards—									
i. Education	2000	.	.				2000	.	.
ii. Medical									
iii. Other purposes				2000	.	.			
c. Other grants and contributions—									
i. Education									
ii. Medical									
iii. Other purposes									
6. Miscellaneous—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	491	-	10				520	.	.
ii. Other purposes				491	-	10			
b. Other items—									
i. Fishery rents									
ii. Refunds of Expenditure of previous year									
iii. Fees for numbering carts, &c.	~~57~~ 53	~~12~~ 15	~~-~~ 2	57	12	-			
				~~56967~~ 56929	~~8~~ 5	~~3~~ 3	57700	.	.
Carried over ..									

Statement I—*cont.*

Heads of Account.	1896-97. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
Brought forward ..				~~56957~~ 56929	~~8~~ 5	~~3~~ 3	67700	.	.
7. EXTRAORDINARY AND DEBT—									
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.									
b. Loans—									
i. From Government ..	8630	.	.				8630	.	.
ii. In the market from private individuals									
c. Realizations of Sinking fund for repayment of loans.									
d. Advances—									
i. Permanent	10	.	.						
ii Others	2016	7	8	~~8630~~ 10656	~~.~~ 7	8			
Total Receipts ..				67585 ~~65587~~	12 ~~8~~	11 ~~3~~	66830	.	.
Add opening balance ..				199947	-	11	200010	.	.
Grand Total ..				~~265534~~ 267532	~~9~~ 13	~~2~~ 10	266340	.	.

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 land at 7½ per cent. of rent value. / annas 1¼ 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 — the maximum rates.
7. License-fees are levied at the rates sanctioned in G O. 542. M. dt. 13.4.91
8. The house-tax registers were last revised in the official year 94.95, and the land tax registers in the official year 94.95.
9. The total extent of land assessed is 1076 acres. 97 cents.
10. The mode of estimating the annual rental of houses and lands is as follows:—

Houses. on the rent when rented and when not the rent was assumed with regard to locality and rent of adjacent houses.
Lands. on the rent when rented. In other cases; ~~in other cases~~ wet land was assumed to value [illegible] an acre & dry Rs 3.14.6.

Statement II.

Expenditure from the Municipal Fund of the Town of Kurnool for the official year 1896-97.

Heads of Account.	1896-97. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
GRANT I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications	624	6	9				1000	.	.
b. Buildings							100	.	.
c. Drainage	148219 ~~148316~~	. ~~12~~	5 ~~6~~				100160	.	.
d. Water-supply				148843 ~~148941~~	7 ~~3~~	2 ~~2~~			
e. Miscellaneous public improvements									
2. REPAIRS—									
a. Communications	1865 ~~1859~~	7 ~~1~~	9 ~~3~~				1500	.	.
b. Buildings	456	4	10				590	.	.
c. Drainage—									
i. Repairs to works ..	49	2	-				50	.	.
ii. Establishment for flushing drains, &c.	490	13	-				490	.	.
d. Water-supply—									
i. Repairs to works, machinery, &c.	322 ~~189~~	14 ~~12~~	5 ~~.~~				190	.	.
ii. Establishment	113	1	7						
iii. Contingencies				3297 ~~3045~~	11 ~~1~~	7 ~~1~~			
e. Miscellaneous public improvements	345 ~~408~~	13 ~~12~~	1 ~~10~~	345 ~~408~~	13 ~~12~~	1 ~~10~~	410	.	.
3. ESTABLISHMENT									
4. TOOLS AND PLANT AND OTHER STORES									
5. CONTRIBUTIONS—									
a. To Local Boards for works ..				3500	.	.	3500	.	.
b. To Provincial Funds for scrutiny of estimates, &c.	3600								
c. To other bodies or persons for public works ..									
Total, Grant I ..				155986 ~~155895~~	15 ~~1~~	10 ~~1~~	107990	.	.
GRANT II—(*Education*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards..	47	12	-	47	12	-	60	.	.
b. Stipends to Normal students ..									
2. MUNICIPAL SCHOOLS—									
i. On Salary System—							5340	.	.
a. Establishment ..	5249	12	4	5559	12	4	310	.	.
b. Contingencies ..	310	.	.						
Carried over ..				5607	8	4	5710	.	.

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
Brought forward ..				6607	8	4	6710	.	.
GRANT II—(*Education*)—cont.									
ii. On Salary Result System—									
a. Fixed Payments	746	.	6				750	.	.
b. Result Grants	250	.	.				250	.	.
c. Contingencies	69	10	5	1066	10	11	70	.	.
3. Salary Grants									
4. Result Grants	900	.	.	900	.	.	900	.	.
5. Combined Grants—									
a. Fixed payments									
b. Result Grants									
6. Inspection—									
a. Contributions to Local Boards..									
b. Municipal Inspectors—									
i Establishment	167	6	8				200	.	.
ii. Contingencies	39	.	8	206	7	4	40	.	.
7. Miscellaneous—									
a. Buildings, furniture, &c., grants.	21	8	.				30	.	.
b. Common gymnasium—									
i. Establishment	140	7	.				140	.	.
ii. Contingencies									
c Other items	150	.	.	311	15	.	160	.	.
Total, Grant II ..				8091	9	7	8250	.	.
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	~~2202~~ 2213	~~10~~ 15	~~6~~ 2				2330	.	.
b. Medicines and Supplies ..	~~1691~~ 1782	~~—~~ 2	~~6~~ 6				1692	.	.
c. Diet of Patients	553	14	.				600	.	.
d. Sundries and Contingencies ..	872	13	1				~~808~~ 810	.	.
e. Contributions to Local Boards..				~~6220~~ 5422	~~6~~ 12	~~1~~ 9			
Carried over ..				~~6220~~ 5422	~~6~~ 12	~~1~~ 9	5530		

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads. RS	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS	A.	P.
Brought forward ..				~~6220~~ 5422	~~6~~ 12	~~1~~ 9	5530	.	.
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a*. Contributions to Provincial Funds for—									
i. Medical College ..	155	.	.				50	.	.
ii. Sanitary Inspection ..	124	.	.				100	.	.
iii. Medical reserve staff ..	35	.	.				40	.	.
iv. Cutlers' Establishment ..				314	.	.			
b. Contributions to Local Boards, &c., for—									
i. Medical Schools ..									
ii. Reserve staff									
c. Other Contributions ..									
3. Vaccination—							260		
a. Establishment	252	.	.				252	.	.
b. Contingencies	358	13	.				~~418~~ 410	.	.
c. Contributions to Local Boards ..				610	13	.			
4. Registration of Births and Deaths—									
a. Establishment	116	10	8				120	.	.
b. Contingencies	45	13	4	162	8	.	40	.	.
5. Conservancy, Road cleaning, and Road watering—									
a. i. Establishment	~~4028~~ 4091	~~—~~ .	~~2~~ 11				~~4038~~ 4030	.	.
ii. Other charges, such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	2520	8	3				2470	.	.
b. Private scavenging—									
i. Establishment	284	.	10				290	.	.
ii. Contingencies, such as cost of scavenging carts, &c. ..	12	11	11				20 ~~14~~	.	.
c. Cholera charges	~~301~~ 308	~~10~~ 9	~~3~~ 3				380	.	.
d. Contingencies	~~127~~ 134	~~13~~ 13	~~11~~ 11	~~7274~~ 7351	~~13~~ 13	~~4~~ 1	110	.	.
Total, Grant III ..				~~13582~~ 13861	~~8~~ 14	~~6~~ 10	13860	.	.

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	176	2	-				180	.	.
b. Contingencies	295	14	8	472	-	5	300	.	.
2. i. MARKETS—									
a. Establishment									
b. Contingencies									
ii. SLAUGHTER-HOUSE—									
a. Establishment	204	.	.				210 204	-	.
b. Contingencies				204	.	.	6	.	.
3. CHOULTRIES—									
a. Establishment									
b. Contingencies									
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment	96	.	.				100 96	.	.
b. Contingencies	27	7	6	123	7	6	20 24	.	.
5. AVENUES—									
a. Establishment	71	11	.				70	.	.
b. Contingencies				71	11	.			
6. PUBLIC GARDEN—									
a. Establishment	47	12	-				50 48	.	.
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..	62	2	7	109	12	7	60	.	.
7. SURVEY OF LAND									
8. FIRE—									
a. Establishment									
b. Purchase of fire-engines, buckets, repairs, &c.									
9. POUNDS—									
a. Establishment									
b. Contingencies									
10. Cart Stand. (*a*) Establishment (*b*) Contingencies.	13	5	1	13	5	1	10 14	.	.
Carried over ..				994	4	7	1002	.	.

Numbering carts. 69. 4-0 -x-
assessment . . 2. 4-10
Law charges . . 4. 12-0
76. 4. 0

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				994	4	7	1002	.	.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
10. OTHER CHARGES—									
i. Work done for private individuals, other than private scavenging									
ii. Rewards for destruction of wild animals and snakes ..	30	8	.				30 490 488	.	.
iii. Printing	651	13	8						
iv. Compensation for lands ..	76	4	10	758	10	6			
v. Other items	71	8	10	758	14	6	80	.	.
Total, Grant IV ..				1748 1752	3 15	1 1	1600	.	.
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	1467	6	1				1470	.	.
ii. Inspection	300	.	.	1767	6	1	300	.	.
b. Collection of Municipal Taxes—							360		
i. Establishment	354	12	7				357	.	.
ii. Purchase of account books, paper, money boxes, repairs to out-posts, &c.				354	12	7			
c. Collection of Tolls—							90		
i. Establishment	85	14	4				86	.	.
ii. Contingencies	43	6	11	129	5	3	40 43	.	.
d. Office contingencies other than (*b*) (ii)	229 230	15 -	7 7	229 230	15 -	7 7	300 304	.	.
e. Contributions for Central office and Audit establishments ..	249	.	.	249	.	.	260	.	.
Total, Grant V ..				2730	8	6	2810	.	.
REPAYMENT OF DEBT—									
a. Instalments paid during the year	1084	8	6				1090	.	.
b. Invested on account of Sinking Fund (Value of securities purchased)									
c. Charges of investment ..				1084	8	6			
Carried over ..				1084	8	6	1090	.	.

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
Brought forward ..				1084	8	6	1090	.	.
INTEREST—									
a. On account of last year ..									
b. „ of current year ..	2328	8	2	2328	8	2	2330	.	.
Advances recoverable—									
a. Permanent	17701 ~~16065~~	12	9 ~~3~~						
b. Others				17701 ~~16065~~	12	9 ~~3~~			
Refunds of other than current collections.									
Discount									
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b In Savings Bank									
				203538	12	3			
Total Expenditure ..				~~201526~~	8	7	137920	.	.
Balances—									
a. Municipal Fund	63994 ~~64008~~	1	7 ~~7~~				128420	.	.
b. Endowments									
c. Water tax Fund				63994 ~~64008~~	1	7 ~~7~~			
				267532	13	10			
Grand Total ..				~~266534~~	9	2	266340	.	.

Note to Statement II.

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

Liabilities.

		RS.	A.	P.
Balance of Loans	(a)	62333 ~~67333~~	15 ~~15~~	7 ~~7~~
Deposits to be adjusted ..		7347 ~~7327~~	7 ~~5~~	2 ~~2~~
Other Liabilities (in detail) ..				

Assets.

		RS.	A.	P.
Municipal Balance .. Cash		63994 ~~64008~~	1 ~~-~~	7 ~~7~~
Municipal Balance .. Securities ..				
Deposit Balance .. Cash		7347 ~~7327~~	7 ~~6~~	2 ~~-~~
Deposit Balance .. Securities ..				
Sinking Fund of loans				
Funded Capital of endowed institutions, Hospitals, &c.		6220	12	-
Total ..		77862 ~~77556~~	4 ~~1~~	9 ~~7~~
Value of Premises, &c.		16100 22600	.	. (b)
Do. of Tools and plant		13 ~~65~~	4 ~~1~~	- ~~-~~ (c)
Do. of Live stock				
Do. of Furniture		2487 ~~222~~	7 ~~8~~	- ~~-~~ (c)
Arrears of taxes, &c.		568	2	5
Other assets (in detail)				
Total ..		19236 23445	13 11	5 5
Claims—				
Advances Recoverable—				
Permanent advance		150	2	-
Advances for works, &c. ..		17701 16865	12 9	9 3
Total ..		~~16865~~ 17851	~~9~~ 14	~~3~~ 9
Total ..		~~64661~~ 69681	~~4~~ 6	~~7~~ 9
Grand Total ..		~~47067~~ 114701	~~6~~ -	~~3~~ 11

(a) Market Loan taken into account as per Govt: Memorandum No 884. of 19.8.97

(b) Rs 65000. Excluded being the value of the high school explained by the Chairman in reply to the last notes to be Govt: property.

(c) Corrected as per lists produced.

STATEMENT III.—*Municipality of* Kurnool Abstract of Deposits Account for the year 1896-97.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	8049	12	1	1. Credited to Municipal Funds	1761	8	6
1. Deposits by Appellants	295	11	8	2. Returned to Appellants	110	5	2
2. Do by Renters	364	13	-	3. Do. to Renters			
3. Do. by Contractors	750	.	.	4. Do. to Contractors			
4. Do. as Security by Municipal Servants				5. Do. to Municipal Servants			
5. Deposited for the execution of work for which Private Parties are liable ..				6. Do. to Parties			
6. Other Deposits under the Act or bye-laws	311 291	10 8	2 .	7. Paid to Claimants	552	10	1
Total Receipts ..	1722 1702	2 .	10 8	Total ..	2424	7	9
Grand Total ..	9771 9751	14 12	11 9	Balance * ..	7347 7327	7 7	2 2
				Grand Total ..	9771 9751	14 12	11 9

13

* 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. '95-'96			No. of items.	Year. '96-'97			Total. No of items.	Total. Rs.	Total. A.	Total. 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 ..																					2	6	8	-	8	10	-	-	10	16	8	-	
Renters' do. ..																									7	294	13	-	7	294	13	-	
Contractors' do. ..																					3	675	-	-					3	675	-	-	
Municipal Servants' Deposits																																	
Deposits for Work ..																																	
Miscellaneous Deposits, viz'																									34	286	2	2	34	286	2	2	
Total ..																					5	675	8	-	49	590	15	2	54	734	7	2	

Statement IV-A.—*Municipality of* Kurnool. Demand, Collection, and Balance Statement for the year 1896-97.

CURRENT.

Tax.	Demand as originally assessed by the Chairman	Remitted by the Council on appeal.	Demand as finally settled (column 2 *minus* column 3).	Collected.	Remitted on account of vacant houses, &c.	Written off as irrecoverable.	Balance (column 4 *minus* columns 5, 6 and 7).
1	2	3	4	5	6	7	8
	Rs. A. P	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A P.	Rs. A. P.
1. Tax on arts, &c.	3119 . .	61 . .	3058 . .	2919 . .			139 - -
2. „ on buildings	8232 8 6	22 4 6	8210 4 -	8053 1 5	24 3 11		132 14 8
3. „ on lands	618 4 2	4 3 11	614 - 3	578 8 -			35 8 3
4. Water-tax on buildings and lands ..							
5. Tolls (gross receipts)	* 9968 4 -		9968 4 .	9968 4 .			
6. Market rents	696 . .		696 . .	696 . .			
7. Slaughter-house fees	2088 . .		2088 . .	2088 . .			
8. Rent of cart-stands	817 2 6		817 2 6	817 2 6			
9. Private scavenging fees	547 10 4		547 10 4	437 6 6			110 3 6
10. Cart-Stand manure.	252 . .		252 . .	252 . .			
11. Public garden produce.	(a) 36 10 . 20 10 .		36 10 . 20 10 .	18 2 .	(a) 6 . .		12 8 .
12. Manure.	1396 12 .		1396 12 .	1258 12 .			138 . .
13.							
14.							568 2 5

* Rs 8.4.0 represents departmental collections on 31.3.'96 credited in April '96.
The collections having been departmental in '95-'96.

(a) omissions.

14

Statement IV-B.—*Municipality of* Kurnool, Demand, Collection, and Balance Statement for the year 1896-97—*cont.*

ARREARS.

Tax.	Balance of old Demand.	Arrears of previous year.	Total Demand.	Collected.	Remitted.	Written off.	Balance (column 4 *minus* columns 5, 6 and 7).	Years to which the balance relates.
1	2	3	4	5	6	7	8	9
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1. Tax on arts, &c.		119 8 .	119 8 .	100 8 .	4 - .	15 - .		
2. „ on buildings		136 14 3	136 14 3	84 6 11	3 9 9	48 13 7		
3. „ on lands		105 2 .	105 2 .	98 13 4		6 4 8		
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 ..		53 10 .	53 10 .	53 10 .				
10. Cart-stand manure		26 8 .	26 8 .	26 8 .				
11. Pettie garden produce.		22 8 -	22 8 -	22 8 -				
12. Manure.								
13.								
14.								

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

	Rs.	A.	P.
(1) Total amount outstanding at the beginning of the year	2176	9	8
(2) Amount advanced during the year	44656	3	-
Total ..	46832	12	8
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	26954	6	3
(*b*) Do. previous years	2026	7	8
Total amount oustanding at the end of the year* ..	17851	14	9
Total ..	46832	12	8

2026-7-8
2176-9-8
150-2-0
1270 1-12-9
17851-14-9

* *Details of Balance.*

'90-'91.	Permanent advance for Vaccination.	20. 0. 0
'92-'93	- - - - " - - - - " - - - - -	7. 2. 0.
'93-'94	- - - - " - - - - " - - - - -	20. 0. 0
	- - - - " - - - - with Inspecting School master -	3. 0. 0.
'94-'95	- - - - " - - - - for dict. of patients.	100-0-0.
		150. 2. 0.
'96-'97.	advance to District medical and Sanitary Officer for Cholera.	70. 0. 0
	-do- - with Sanitary Engineer.	1348-5-5.
	-do- - to Midwife for Travelling allowance.	2. 11. 4.
	-do- - both Sanitary Engineer.	980. 0. 0.
	-do- - to Chairman for Cesspools.	100. 0. 0.
	-do- - to Water works contractor.	15000. 0. 0
	-do- - to Contractor for isolation sheds.	30-0-0
	-do- - " - for Hospital furniture.	32. 0. 0.
	-do- - " - Water works.	87. 12. 0.
	-do- - " - Market.	50-0-0.
		17701. 12. 9.
		17851. 14. 9.

1348-5-5
980
15000
87-12-0
17416-1-5

Statement VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
I. Receipts.				
Tolls.	7538 12 11	7514 6 9	− 24 6 2.	(1) The difference is arrived at thus:- Difference as shown above. 24.6.2. Deduct Excess payment of previous year transferred to "advances recovered" Rs 3.3.0. -do- payment of the year itself as explained below. Rs. 1.1.0. } 4.4.0. Transferred to deposits 20.2.2. Note. Rs 84.12.6. was erroneously deducted from the gross receipts as Expenditure and in paying the District Board after the deduction Rs 1.1.0 was paid in excess. This amount therefore deducted from ¼ of Rs 84.12.6 or Rs 21.3.2. gives Rs 20.2.2.
Fees for numbering carts &c.	57 12 -	53 15 2	− 3 12 10	(2.) Advance of previous year adjusted transferred to "advances recovered - Permanent"
advances recovered- Permanent.	- - -	10 . .	+ 10 . .	(3.) The difference is explained below:- Item (2.) above. Rs 3.12.10. adjustment on account of other Permanent advance previous year - omitted. } 6.3.2. 10.0.0.
do. Others.	- - -	2016 7 8	+2016 7 8.	(4.) Omissions in the accounts as will be apparent from the Statement of advances attached to this Statement which includes Rs 10/ referred to in item (2) Supra.
II Charges.				
New works.				(5) Items recoverable in bills transferred to "advances recoverable" Rs 52.12.0
Water Supply.	148316 12 5	148219 - 5	− 97 12 -	Erroneous debits. Rs 45.0.0 97.12.0.
Repairs. Communications	1859 1 3	1865 7 9	+ 6 6 6.	(6) Debited to "advances recoverable" for want of allotment now transferred.
Water Supply. Repairs. &c.	189 12 -	322 14 5	+ 133 2 5	(7) - - - do - - - do - -
Establishment.	- - -	113 1 7	+ 113 1 7	(8) - - - do - - - do - -

Statement VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Establishment	408 12 10	345 13 1	− 62 15 9	(9) The difference is explained below Deduct Rs 63.0.9. transferred to "Conservancy Establishment being proportionate pay accounts of the Staff under G.O. No 2305. M. of 27.10.97 - (item 12.) add. Rs. 0.1.0. transferred from other Contingencies item (16) below. Rs. 62.15.9.
Hospitals & Dispensaries Establishment.	2202 10 6	2213 15 2	+ 11 4 8	(10) adjustment of advances omitted in the accounts
Medicines and Supplies.	1591. - 6	1782 2 6	+ 191 2 -	(11.) See item (6) Supra.
Conservancy Establishment	4028 - 2	4091. - 11	+ 63 - 9	(12.) See item (9) Supra.
Cholera Charges.	301. 10 8.	308 9 3	+ 6 15 -	(13.) See item (6.) Supra.
Contingencies	127 13 11.	134 13 11.	+ 7 . .	(14.) - - - do - - -
Other charges.				
Other items	71 8 10	76 4 10	+ 4 12 -	(15) - - - do - - -
Other Contingencies.	230 - 7	229 15 7	− - 1 -	(16.) See item (9.) Supra.
Advances recoverable -	16065 9 3	17701 12 9	+1636 3 6	(17.) The difference is explained below:- add as per item (5) Rs 52 - 12 - 0 Rs 35 + 10. which though appearing rightly in the advance register were incorrectly dealt with in working out the advance account. } 45 - 0 - 0 97.12.0 add. advances adjusted on account of previous year See item. (4). Rs 2016. 7.8 Deduct amount taken into account as in item (1) Supra. Rs 3.3.0 - do - do - - - 1.1.0. } 4.4.0 add account balance being the amount adjusted on account of previous year wrongly taken to reduce the outstandings of the Current year by omission in the accounts. 2012 - 3 - 9

Total 2109. 15. 8

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
				Rs 2109. 15. 8.
				Deduct items (6)(7)(8) (11)(13)(14)(15) Rs 462-7-6
				amount not expunged from advances recoverable as debit by adjustment & Service head does not appear through the cash book and ledger though shown in the advance register as adjusted (see item 10) 11. 4. 8.
				473. 12. 2.
				Net difference — 1636. 3. 6
III. Deposits.				
Receipts.				
Other deposits.	291 8.	311. 10 2.	+ 20 2 2.	(18) See item (1).

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

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

Regr no: 1763
10.2.28

Forwarded to the Chairman, Municipal Council, Kurnool, for retransmission with any remarks he may wish to offer.

2. The date on which criminal proceedings were initiated against the school clerk should be stated as also the result of the case if it has been disposed of. The matter of the great delay in taking legal action in this important affair needs full explanation.

3. Rs 65000 in note (b) at foot of page 12 is evidently a slip for Rs 6500.

Kurnool }
6.2.28 }

[illegible] 8/2/28
For Ag. Collector

[illegible]

en [illegible] for copying ____
n copied ____ } 189 .
n examined ____
en signed 17/3
17/3

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

IRENT No.

LOSURES TO C. No.

—T OF GOVERNMENT	A	A	A	A	A	A	A	
TTER OF GOVERNMENT.								
EMENT WITH DITTO.								
PERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.								

N.B.—

A = Copy in full.
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