27.3.7

[L. & M.
5,000—5-4-99.]

Local & Munl. (1899) Department.

MISCELLANEOUS.

G.O., No. 753 M

DATED 26-5-1899.

INDEXED.

[Despatch Abstract.]

__Accounts__ Recording, with remarks, Report on the audit of the ___ of the Kurnool Municipality for 1897-98.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Cno 1697 L/99							

Local & Munl. (1899) Department.

CURRENT No. 1111 M

SECRETARY TO GOVERNMENT, LOCAL & MUNICIPAL DEPARTMENT
22 APR 99

Sh brought up
GMcc
12/4/99

Stm.

From The Chairman
Municipal Council
Kurnool

No. 17

Misc.
Order No. 753 M Misc. 26.5.99. 20.5.99

Recorded with the following remarks:—

(1) The sanction of Government should be obtained for the alterations in the scale of the municipal establishments referred to in para. 10 of the audit report.

(2) The attention of the chairman is drawn to the Accountant-General's remark in para. 3 of his endorsement.

(3) Under G.O. No. 555 L. dated 11th March 1899, this communication should have been addressed to Fort St. George, and not to Ootacamund.

(4) The audit report shows that the supervision ~~[illegible]~~ exercised over the Municipal office during the year 1897-98 was grossly inefficient. The Govt trusts ~~[illegible]~~ that now a Secretary has been appointed matters will improve.

KR 5.99

~~The State of [illegible]~~

19.5.99

Dated 10th April 1899

Received 22nd April 99

Registered —

Enclosures 1

Spare copies nil

SUBJECT.

Submitting explanation as called for on the audit notes of the Kurnool Municipality for 1897-98

To the Chairman, M.C. Kurnool
and Collr. of Do
Accountant General

Wd. 29/5/80

out when the person

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

R [illegible] No. 336 of 99 Genl

LOCAL & MUNICIPAL DEPT.
No. 1111 M.

No. 17 10-4-99

Submitted to the Secretary to Government Local and Municipal Department Fort Saint-George through the Collector of Kurnool.

A detailed explanation of the points noticed herein has already been furnished to the Accountant General in my letter no: 394 dated 2nd March 1899 with reference to his audit notes on the accounts of Kurnool Municipality for 1897-98 dated 4th January 1899.

2. I may be permitted to add that I regret that there have been so many errors and omissions in the accounts. As noticed by the Assistant Inspector in the concluding portion of his audit notes that the irregularities crept in, in spite of my personal supervision, owing to the sudden resignation of the Office Manager

who

who left the records in a state of confusion. The old accountant had to take one year's leave owing to ill health and resigned on the expiry of his leave. The Head Clerk and the accountant who were appointed in their respective places being new to work could not give the auditor all the necessary information and produce before him in time all the papers that he required. Now that the Municipality has the advantage of having a Secretary I think there will be no difficulty in future as regards a proper maintenance of the accounts and registers.

Chairman

10th April 1899

Submitted to the Secretary to Government, Local and Municipal Department.

15/4/99

Collector

Jr. 1.3.99

recd 12/3/99

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

Dated 29th November 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 Kurnool 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. 3428-14-1, is in agreement with that appearing in the ~~Bank~~ / Treasury Pass Book, allowing for outstanding cheques, for deposits, ~~and for~~ for unremitted revenue remaining on hand at the close of the year, and for the sums of Rs 96-11-2, 2-12-2, and 29-10-11 not taken credit for in the Municipal Books till 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~~ will be forwarded to the Chairman. The following points however deserve to be brought to the notice of Government.

8. Receipts.

(a) The collection of fees for dangerous and offensive trades was made half-yearly instead of annually, vide section 188(a) of the act. This resulted in some loss of revenue as a certain number of persons who took out licenses in the 1st half year failed to do so in the second half.

11/11/mr/99

(b)

(b) Private Scavenging fees were collected monthly and in arrears instead of quarterly and in advance, as has been repeatedly enjoined by Government. The point has been frequently drawn attention to during the course of the previous audits.

(c) The bills in the hands of the Bill Collectors do not appear to have been periodically verified. Special attention is drawn to G. O. № 91 M. dated 15th January 1898.

(d). ~~The~~ Counterfoils of certain bills relating to private Scavenging fees were not produced to enable the credits appearing in the Chitta to be traced. These have been detailed in the audit notes.

9. Demand Collection and Balance Statements.

These were very carelessly and incorrectly prepared. Certain sums collected were wrongly shown as remitted, and in other cases the amounts actually remitted were omitted to be so shown in the accounts. The necessary corrections have now been made.

10. Payments.

Vouchers Nos 328, 329 and 330 amounting to Rs 72/- were not forthcoming, and in certain cases establishments were entertained in excess of the scale sanctioned by Government. These have been detailed in the Audit Notes. x

11. Advances. — The Register of advances was very carelessly and incorrectly prepared, and in several cases the entries were only in pencil. Much time was lost in rectifying erroneous postings, and in tracing adjustments for which no voucher numbers were quoted. The Register was also disfigured by numerous corrections.

12. Deposits. — In several cases of refunds and

adjustments

adjustments to the credit of Municipal Funds, the voucher numbers were not quoted, while in others the numbers were wrong. The entries in these cases had to be traced with reference to the names of the payees, which were only noted in the Register in Telugu instead of in English, and this naturally resulted in much loss of time.

13. (a) Cash Book. This important record was very carelessly, incorrectly and untidily kept. The necessary instructions have been given in the audit notes.

(b) Ledger — The manner of recording adjustments was not properly understood, and many mistakes were consequently made. The correct procedure has been explained in the notes.

(c) Certain Registers such as the adjustment Register, the Register of distrained property, the Stock Register of forms etc were not maintained. These should be opened without delay.

14. (a). No proper account was kept in regard to the receipt, issue and balance of materials purchased for House-Service Connections, nor is there any account of the materials handed over by the Assistant Sanitary Engineer after the completion of the Water Works.

(b) Sufficient attention does not appear to have been paid to the defects pointed out in the previous audit notes, more especially in regard to the production of missing documents, and the supply of various omissions. x

15. Owing to the defects above pointed out, and to the fact that the Manager and Accountant were both new to the work, the time allotted for the audit had to be exceeded by no less than 38 days. The Accounts would have been in

still

Statement 1.

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

Heads of Account.	1897-98.						Revised Estimate for 1897-98.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	63994	1	7				64010 ~~64008~~	„ ~~„~~	„ ~~7~~
b. Endowments									
c. Water and Drainage Tax Fund.									
Total ..				63994	1	7	~~64008~~ 64010	~~„~~ „	~~7~~ „
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	3044	„	„				3200	„	„
b. Tax on buildings (section 63) ..	7794	15	10				8150	„	„
c. Tax on lands (section 63) ..	514	8	3				650	„	„
d. Water and Drainage Tax on buildings and lands (sec. 75).	3955	11	10				4000 ~~3760~~	„ ~~„~~	„ ~~„~~
e. Tax on vehicles with springs and palanquins, &c. (section 77).	416	„	„				460	„	„
f. Tax on animals (section 77) ..	10~~69~~ 75	8	„				1200	„	„
g. Tax on carts and other vehicles without springs (section 85) ..	1054	„	„				1300	„	„
h. Tolls (section 91)—									
Gross receipts, Rs. 10206-12-„									
Less L. F. share, Rs. 2316-8-„ Amount actually paid Rs 1990-13-2 Balance remaining to be paid and now 325-10-10 removed to Deposit	7890	4	-				8000	„	„
i. Tax on domestic male Servants (section 96A)				257~~38~~ 44	15	11			
j. Penalties on account of—									
i. Tax on arts .. .									
ii. Tax on buildings ..									
iii. Tax on lands									
iv. Water and Drainage Tax on buildings and lands ..									
v. Tax on vehicles, &c. ..									
vi. Tax on animals ..									
vii Tax on carts, &c. ..									
viii. Evasion of tolls ..									
ix. Tax on servants ..									
Carried over ..	257~~38~~ 44	15	11	257~~38~~ 44	15	11	26,960 ~~26720~~	„ ~~„~~	„ ~~„~~

Statement I—*cont.*

Heads of Account.	1897-98. Details of Minor heads. RS.	A.	P.	Totals of Major heads. RS.	A.	P.	Revised Estimate for 1897-98. RS.	A.	P.
Brought forward ..	257~~38~~44	15	11	257~~38~~44	15	11	26~~720~~960	„	„
3 REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..									
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. Rents—									
i. Rent of lands							10	„	„
ii. Rent of buildings ..	8	„	„						
iii. Fishery rents				8	„	„			
b. Sale-proceeds, &c.—									
i. Sale-proceeds of lands ..									
ii. Sale-proceeds of old materials, unclaimed property, &c.	296	10	6				270	„	„
iii. Sale-proceeds of Acts, Bye-laws, &c.									
iv. Sale-proceeds of night soil, street refuse, &c. ..	1373	12	„				1200	„	„
Cart-stand manure receipts -- -- --	171	„	„	1841	6	6	170	„	„
c. Educational receipts—									
i. Fees from Educational institutions Municipal High School	2851	7	6				2910	„	„
Municipal Upper Primary School	414	15	„				500	„	„
ii. Other revenue from educational institutions ..				3266	6	6			
d. Hospital receipts—									
i. Sale-proceeds of medicines..	~~110~~ 9	~~2~~ 13	~~9~~ 9				90	„	„
ii. Subscriptions and donations, &c., including composition fees									
iii. Other Hospital receipts ..	99	8	„	~~110~~ 109	~~2~~ 5	~~9~~ 9			
Carried over ..	~~30964~~ 30970	~~15~~ 2	~~8~~ 8	~~30964~~ 30970	~~15~~ 2	~~8~~ 8	~~31870~~ 32110	„	„

STATEMENT I—*cont.*

Heads of Account.	1897-98. Details of Minor heads. RS.	A.	P.	Totals of Major heads. RS.	A.	P.	Revised Estimate for 1897-98. RS.	A.	P.
Brought forward ..	309~~64~~70	~~15~~ 2	8	309~~64~~70	~~15~~ 2	8	~~31870~~ 32110	„	„
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*cont.*									
e. Miscellaneous income—									
i. Income from Markets ..	3~~61~~56	~~6~~ 3	8				560	„	„
ii. Do. Slaughter houses ..	211~~2~~7	„	~~„~~ 11				2120	„	„
iii. Do. Cart-stands ..	852	1	2				850	„	„
iv. Do. Avenues	18	2	„				30	„	„
v. Do. Travellers' Bungalows	151	8	„				120	„	„
vi. Do. Produce of land, gardens, &c.	60	1	„	3555	~~1~~ „	~~8~~ 9	80	„	„
f. Fees—									
i. Warrant fees									
ii. Distraint fees and recoveries on account of incidental expenses warrant fees ..	298	3	„				200	„	„
iii. License fees	56 ~~462~~	„	„				550	„	„
iv. Fees for vaccination in private houses ..									
v. Fees for searches of, and extracts from, Birth and Death Registers ..									
vi. Fees for numbering carts..	„	1	6				~~„~~	~~3~~	~~„~~
vii. Fees for duplicate licenses..									
viii. Other fees	14	„	„	7~~74~~68	4	6	~~15~~ 10	„	„
g. Fines—									
i. Fines under Municipal and other Acts	26~~1~~5	~~6~~ 6	„				~~225~~ 230	„	„
ii. Balance of fines under sections 3 to 5 of the Town Nuisance Act ..				26~~1~~5	~~6~~ 6	„			
h. Interest on Investments—									
i. Educational									
ii. Medical	118	11	2				220	„	„
iii. Choultries									
iv. Sinking fund									
v. Water and Drainage fund..									
vi. General				118	11	2			
i. Discount on Investments ..									
Carried over ..	356~~74~~77	~~7~~ 9	~~„~~ 1	35,6~~74~~77	~~7~~ 9	~~„~~ 1	~~31840~~ 37080	~~2~~ „	„

Statement I—*cont.*

Heads of Account.	1897-98. Details of Minor heads. RS.	A.	P.	1897-98. Totals of Major heads. RS.	A.	P.	Revised Estimate for 1897-98. RS.	A.	P.
Brought forward ..	35674	9 7	1 -	35674	9 7	1 -	7880 ~~36840~~	- ~~3~~	- -
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings	1828	1	5				3080	-	-
Municipal High Schools ..	48	-	-				70	-	-
Other purposes Common Gymnasium } ..									
ii. Medical									
iii. Other purposes—									
Communications ..							18220	-	-
Water-supply	18220	-	-						
Drainage									
Sanitation									
Other purposes ..				20096	1	5			
b. From Local Boards—									
i. Educational	2000	-	-				2000	-	-
ii. Medical				2000	-	-			
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—	590	2	4				550	-	-
i. Private scavenging ..									
ii. Laying pipes to private houses .. .. }	1778 ~~6~~	14 ~~-~~	- ~~11~~	2369 ~~596~~	- ~~3~~	4 ~~3~~	60	-	-
iii. Other purposes .. .. }									
b. Other receipts—							40	-	-
i. Refunds of expenditure of previous years ..	33 8 ~~1685~~	10 6 ~~14~~	- 5 ~~10~~				180 ~~179~~	13	- -
ii. Other items				42 ~~1719~~	- ~~8~~	5 ~~10~~			
Carried over ..	~~60086~~ 60184	~~4~~ 11	~~6~~ 3	~~60086~~ 60184	~~4~~ 11	~~6~~ 3	~~61040~~ 61280	- -	- -

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STATEMENT I—*Cont.*

Heads of Account.	1897-98. Details of Minor heads. RS.	A.	P.	1897-98. Totals of Major heads. RS.	A.	P.	Revised Estimate for 1897-98. RS.	A.	P.
Brought forward ..	60184 ~~60086~~	11 ~~4~~	3 ~~6~~	60184 ~~60086~~	11 ~~4~~	3 ~~6~~	61280 ~~61040~~	- -	- -
7. EXTRAORDINARY AND DEBT—									
a Sale-proceeds of Government securities and withdrawals from Savings Bank.									
b. Loans—									
i From Government ..	6070	-	-						
ii In the market from private individuals							6070	-	-
c. Realizations of sinking fund for repayment of loans.				6070	-	-			
d. Refunds of Advances—									
i. Permanent advances ..									
ii. Other advances* ..	17701 ~~18747~~	12 ~~8~~	9 ~~8~~	17701 ~~18747~~	12 ~~8~~	9 ~~8~~	14100	-	-
Total Receipts ..	~~83956~~ ~~84904~~	~~8~~ ~~13~~	~~-~~ ~~2~~	83956 ~~84904~~	8 ~~13~~	- ~~2~~	85450 ~~86210~~	- -	- -
Add opening balance ..	63994	1	7	63994	1	7	64010 ~~64008~~	- -	- 7
Grand Total ..	~~148898~~ 147,950	~~14~~ 9	~~9~~ 7	~~148898~~ 147,950	~~14~~ 9	~~9~~ 7	~~150218~~ 150,460	~~-~~ -	~~7~~ 7

*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 per cent., and tax on lands at 7½ per cent on the annual rental value. annas 1¼ for every 80 square yards.
3. Water-tax on buildings and lands is levied at 4 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. 543 M. Mis dated 13th April 1891.
8. The house and water and drainage* tax registers were last revised in the official year 1894-95, and the land and water and drainage* tax registers in the official year 1894-95.
9. The total extent of land assessed is 1125 acres, 23 cents
10. The mode of estimating the annual rental of houses and lands is as given in the last administration report with the following exceptions:—

(1). In cases in which the buildings were let on hire, the tax was assessed on the actual annual rent paid by the tenant.

(2). In cases in which the owners themselves lived in buildings, the tax was assessed on the probable amount of rent that the houses might fetch, having regard to the locality, the state of the buildings and of the adjacent buildings let out on hire.

(3). In respect to gardens and other lands leased out to tenants, the tax was levied on the rents collected from them. In respect to lands cultivated by the owners themselves, the rental value of such lands was taken to be, if it should be wet land, Rs 7-13-- per acre, and if it should be dry Rs 3-14-6 per acre.

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*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 Kurnool
for the official year 1897-98.

Heads of Account.	1897-98. Details of Minor Heads. RS.	A.	P.	1897-98. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1897-98. RS.	A.	P.
GRANT I—*Public Works*—									
1. NEW WORKS—									
a. Communications	492	15	-				1,000	-	-
b. Buildings .. Market ..	4643	10	-				5,000	-	-
c. Drainage									
d. Water-supply	864 ~~94,502~~	1 ~~13~~	2 ~~7~~	1,00,000 ~~99,640~~	10 ~~6~~	2 ~~7~~	94470	-	-
e. Miscellaneous public improvements.									
2. REPAIRS—									
a. Communications	56 ~~2062~~	1 ~~7~~	3 ~~9~~				1500	-	-
b. Buildings	250	-	7				250	-	-
c. Drainage—									
i. Repairs to works ..	57	7	-				60	-	-
ii. Establishment .. .. } iii. Contingencies .. .. }	504	13	3				510	-	-
d. Water-supply—									
i. Repairs to works, machinery, &c.	18	15	-				300	-	-
ii. Establishment	35 ~~1859~~	5 ~~5~~	10 ~~8~~				1790	-	-
iii. Contingencies	3164 ~~4489~~	12 ~~8~~	11 ~~2~~	7887 ~~9242~~	7 ~~9~~	10 ~~5~~	3540	-	-
e. Miscellaneous public improvements.									
3. GENERAL ESTABLISHMENT—									
i Establishment .. .. }	405	-	-				420	-	-
ii. Contingencies .. .. }				405	-	-			
4. TOOLS AND PLANT AND OTHER STORES.									
5. CONTRIBUTIONS—									
a. To Local Boards for works ..									
b. To Provincial Funds for ~~scrutiny of estimates, &c.~~ water supply ..							970	-	-
c. To other bodies or persons for public works									
Total, Grant I ..	108293 ~~109,288~~	2 ~~-~~	- ~~-~~	108293 ~~109,288~~	2 ~~-~~	- ~~-~~	109810	-	-
GRANT II—*Education*—									
1. TRAINING SCHOOLS—									
Stipends to Normal Students ..	15	8	-	15	8	-	20	-	-
2. MUNICIPAL SCHOOLS—									
i. On Salary System—High School									
a. Establishment ..	5754	12	4				5800	-	-
b. Contingencies ..	122 ~~254~~	6 ~~-~~	- ~~-~~	5877 ~~6008~~	2 ~~12~~	4 ~~4~~	260	-	-
Carried over ..	5892 ~~6024~~	10 ~~4~~	4 ~~4~~	5892 ~~6024~~	10 ~~4~~	4 ~~4~~	6080	-	-

Statement II—*cont.*

Heads of Account.	1897-98. Details of Minor heads. RS.	A.	P.	1897-98. Totals of Major heads. RS.	A.	P.	Revised Estimate for 1897-98. RS.	A.	P.
Brought forward ..	5892 ~~6024~~	10 ~~4~~	4 ~~4~~	5892 ~~6024~~	10 ~~4~~	4 ~~4~~	6080	-	-
GRANT II—*Education*—cont.									
ii. On Salary Result System—Municipal Upper Primary School									
a. Fixed Payments	755	6	6				756 ~~758~~	-	-
b. Result Grants	250	-	-				250	-	-
c. Contingencies	23 ~~70~~	13 ~~-~~	2 ~~-~~	29 ~~1075~~	3 ~~6~~	8 ~~6~~	70 ~~64~~	- ~~-~~	- ~~-~~
3. SALARY GRANTS									
4. RESULT GRANTS	900	-	-	900	-	-	900	-	-
5. INSPECTION—									
a Contributions to Local Boards..									
b. Municipal Inspectors—									
i. Establishment	193	13	11				200	-	-
ii. Contingencies	29	11	7	223	9	6	30	-	-
6. DRAWING AND GYMNASTIC INSTRUCTION—									
a. Contributions to Local Boards..									
b Drawing Masters—									
i. Establishment									
ii. Contingencies									
c. Gymnasium—									
i. Establishment	144	-	-	144	-	-	150 ~~144~~	- ~~-~~	- ~~-~~
ii. Contingencies									
7. MISCELLANEOUS—									
a. Building, furniture and other grants .. .. .. }							50	-	-
b. Rent grants .. .. }							10 ~~16~~	- ~~-~~	- ~~-~~
c. Other items									
Total, Grant II ..	8189 ~~8367~~	7 ~~4~~	6 ~~4~~	8189 ~~8367~~	7 ~~4~~	6 ~~4~~	8490	-	-
Add—Total, Grant I ..	108293 ~~109288~~	2 ~~-~~	- ~~-~~	108293 ~~109288~~	2 ~~-~~	- ~~-~~	109810	-	-
Totals of Grants I and II ..	116482 ~~117655~~	9 ~~4~~	6 ~~4~~	116482 ~~117655~~	9 ~~4~~	6 ~~4~~	118300	-	-
GRANT III—*Sanitation, Vaccination and Medical Services*—									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	2506	3	8				2490	-	-
b. Medicines and Supplies ..	1182 ~~1382~~	3 ~~13~~	10 ~~10~~				1390	-	-
c. Diet of Patients	1519 ~~1520~~	11 ~~8~~	6 ~~6~~				1520	-	-
Carried over ..	5208 ~~5409~~	3 ~~10~~	- ~~-~~	5208 ~~5409~~	3 ~~10~~	- ~~-~~	5400	-	-

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 ..	5208 ~~5409~~	3 ~~10~~	..	5208 ~~5409~~	3 ~~10~~	..	5400	..	..
GRANT III—*Sanitation, Vaccination and Medical Services*—cont.									
1. HOSPITALS AND DISPENSARIES—*cont.*									
d. Sundries and Contingencies ..	962 ~~949~~	13 ~~11~~	.. ~~8~~	962 ~~949~~	13 ~~11~~	.. ~~8~~	1040	..	..
e. Contributions to Government ..									
f. " " Local Boards ..									
g " " other bodies ..									
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..	179	..	..				50	..	..
ii. Sanitary Inspection ..	111	..	..				100	..	..
iii. Reserve medical staff ..	39	..	..	329	..	..	40	..	..
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—									
i. Medical Schools ..									
ii. Reserve staff									
c. OTHER CONTRIBUTIONS ..									
3. VACCINAION—									
a. Establishment	231	..	..				250 ~~252~~	..	..
b. Contingencies	362	10	3	593	10	3	420 ~~418~~	..	..
c. Contributions to Local Boards ..									
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment	116	7	3				120	..	..
b. Contingencies	1	4	..	117	11	3	10	..	..
5. *a.* CONSERVANCY, ROAD CLEANING AND ROAD WATERING—									
i. Establishment	4190	5	9				4210	..	..
ii. Charges for purchase, hire and maintenance of carts and bullocks	6 ~~2559~~	7 ~~10~~	7 ~~1~~	6 ~~6749~~	13 ~~15~~	4 ~~10~~	2490	..	..
iii. Contingencies									
b. PRIVATE SCAVENGING— and Cesspool Service									
i. Establishment	338	13	2				290 ~~286~~	..	..
ii. Charges for purchase, hire and maintenance of carts and bullocks									
iii. Contingencies	97	14	8	436	11	8	160 ~~164~~	..	..
Carried over ..	394 ~~14586~~	14 ~~6~~	6 ~~8~~	394 ~~14586~~	14 ~~6~~	6 ~~8~~	14580	..	..

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 ..	394 ~~14586~~	14 ~~6~~	6 ~~8~~	394 ~~14586~~	14 ~~6~~	6 ~~8~~	14580	..	..
GRANT III—*Sanitation, Vaccination and Medical Services*—cont.									
c. EPIDEMIC CHARGES—									
i. Establishment	53 ~~1360~~	8 ~~7~~	10 ~~10~~						
ii. Contingencies	106 ~~113~~	9	..	60 ~~1474~~	1 ~~..~~	10 ~~10~~	1600	..	..
d. ARRANGEMENTS AT FAIRS AND FESTIVALS							130	..	..
e. OTHER SANITARY OUTLAY							30	..	..
Total, Grant III ..	15855 ~~16060~~	.. ~~7~~	4 ~~6~~	15855 ~~16060~~	.. ~~7~~	4 ~~6~~	16340	..	..
Add—Totals of Grants I and II ..	6482 ~~117655~~	9 ~~4~~	6 ~~4~~	6482 ~~117655~~	9 ~~4~~	6 ~~4~~	118300	..	..
Totals of Grants I to III ..	2337 ~~133715~~	9 ~~11~~	10 ~~10~~	2337 ~~133715~~	9 ~~11~~	10 ~~10~~	134640	..	..
GRANT IV—*Lighting and Miscellaneou Municipal purposes*—									
1. LIGHTING—									
a. Establishment	176	14	3				180	..	..
b. Payments to contractors ..									
c Purchase and repair of lamp posts lanterns, burners, &c. ..									
d. Contingencies	321	14	5	498	12	8	300	..	..
2. i. MARKETS—									
a. Establishment	25	2	8						
b. Contingencies	1	..	..	26	2	8	30	..	..
ii. SLAUGHTER-HOUSES—							..	..	..
a. Establishment	207	7	9	207	7	9	210	..	..
b. Contingencies									
3. CHOULTRIES—									
a. Establishment									
b. Charges for feeding travellers ..									
c. Contingencies									
4. TRAVELLERS' BUNGALOW—									
a. Establishment	96	..	..				100 ~~96~~	..	..
b. Contingencies	37	13	6	133	13	6	40 ~~24~~	..	..
5. AVENUES—									
a. Establishment	75	12	..	75	12	..	80 ~~70~~	..	..
b. Contingencies									
6. PUBLIC GARDEN—									
a. Establishment	48	..	..				50 ~~48~~	..	..
b. Contingencies	59	1	..	107	1	..	50 ~~52~~	..	..
Carried over ..	1049	1	7	1049	1	7	1040 ~~1010~~	..	..

Heads of Account.	1897-98. Details of Minor heads. RS.	A.	P.	1897-98. Totals of Major heads. RS.	A.	P.	Revised Estimate for 1897-98. RS.	A.	P.
Brought forward ..	1049	[illegible]	7	1049	1	7	10~~10~~40	„	„
GRANT IV—*Lighting and Miscellaneous Municipal purposes*—cont.									
7. SURVEY OF LAND									
8. FIRE—									
a. Establishment									
b. Contingencies									
9. POUNDS—									
a. Establishment, Commission, &c.									
b. Contingencies									
10. OTHER CHARGES—									
a. Work done for private individuals, other than private scavenging—									
i. Laying pipes	1295	10	1						
ii. Other purposes									
b. Rewards for destruction of pigs and dogs									
c. Printing	39~~1~~4	~~15~~ 11	~~-~~ 6				400	„	„
d. Compensation for lands ..									
e. Law charges									
Assessment on lands – *f.* Quit-rent on Municipal lands ..	~~3~~ 2	~~9~~ 4	~~10~~ 10				~~2~~	~~„~~	~~„~~
g. Charges for numbering carts and issuing tin tickets									
h. Water Pandals	~~62~~ 64	~~14~~ 3	~~8~~ 6				70	„	„
i. Cost of sign boards and numbering houses							~~8~~ 10	~~„~~	~~„~~
i. Other items Printers wages Cost of fixing sign boards ..				~~458~~ 1756	~~7~~ 13	~~6~~ 11			
Total, Grant IV ..	~~1507~~ 2805	~~9~~ 15	~~1~~ 6	~~1507~~ 2805	~~9~~ 15	~~1~~ 6	1520	„	„
Add—Totals of Grants I to III ..	13~~3715~~2337	~~11~~ 9	~~10~~ 10	13~~3715~~2337	~~11~~ 9	~~10~~ 10	134640	„	„
Totals of Grants I to IV ..	135~~223~~143	~~4~~ 9	~~11~~ 4	135~~223~~143	~~4~~ 9	~~11~~ 4	136160	„	„
Carried over ..	135~~223~~143	~~5~~ 9	~~7~~ 4	135~~223~~143	~~5~~ 9	~~7~~ 4	136160	„	„

Heads of Account.	1897-98. Details of Minor heads RS.	A.	P.	1897-98. Totals of Major heads. RS.	A.	P.	Revised Estimate for 1897-98. RS.	A.	P.
Brought forward ..	135~~223~~143	~~4~~ 9	~~11~~ 4	135~~223~~143	~~4~~ 9	~~11~~ 4	136160	„	„
GRANT V—*Supervision and Management.*									
1. GENERAL ESTABLISHMENT—									
a Inspection—									
i. Pay and pensionary contribution of Chairman or Secretary									
ii. Conveyance allowance ..	29~~9~~8	~~15~~ 5	~~11~~ 5				300	„	„
b Office Establishment ..	1463	9	3	176~~3~~1	~~9~~ 14	~~2~~ 8	1470	„	„
c. Contingencies									
2. COLLECTION OF MUNICIPAL TAXES—	360	„	„	360	„	„	360	„	„
i. Establishment									
ii. Contingencies									
3. COLLECTION OF TOLLS, MARKET RENTS, &c.—	761	7	„				770	„	„
i. Establishment	179	4	11	940	11	11	200	„	„
ii. Contingencies									
4. COLLECTION OF PRIVATE SCAVENGING FEES—									
i. Establishment									
~~ii.~~ Contingencies									
(d) office contingencies other than b II as in the annual statement 5. CHARGES FOR PRINTING AT PRESS SELECTED BY ACCOUNTANT-GENERAL.	560	~~2~~ 8	9				290	„	„
6. CONTRIBUTIONS FOR CENTRAL OFFICE AND AUDIT ESTABLISHMENT.	390	„	„	950	~~2~~ 8	9	390	„	„
Total, Grant V ..	401~~4~~3	~~7~~ 3	~~10~~ 4	401~~4~~3	~~7~~ 3	~~10~~ 4	3780	„	„
Add—Totals of Grants I to IV ..	135~~223~~143	~~4~~ 9	~~11~~ 4	135~~223~~143	~~4~~ 9	~~11~~ 4	136160	„	„
Totals of Grants I to V ..	139~~237~~156	~~12~~ 12	~~9~~ 8	139~~237~~156	~~12~~ 12	~~9~~ 8	139940	„	„
EXTRAORDINARY AND DEBT.									
REPAYMENT OF DEBT—									
a. ~~Water and Drainage schemes~~—									
i. Instalments paid during the year.	1713	10	2	1713	10	2	1690	„	„
ii. Investments on account of Sinking fund (*Par* value of securities purchased.) ..									
iii. Charges of investment, such as premia, commission, &c. ..									
b. Others—									
~~i. Instalments paid during the year~~									
~~ii. Investments on account of Sinking fund (*Par* value of securities purchased.)~~ ..									
~~iii. Charges of investment, such as premia, commission, &c.~~ ..									
Carried over ..	1,713	10	2	1,713	10	2	1,690	„	„

Statement II—*cont.*

Heads of Account.	1897-98.						Revised Estimate for 1897-98.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..	1713	10	2	1713	10	2	1690	-	-
2. INTEREST ON LOANS—									
~~a. Water and drainage schemes.~~									
i. On account of previous years ..									
ii. „ of current year ..	2636	4	2	2636	4	2	2650	-	-
b. Others—									
i. On account of previous years ..									
ii. „ of current year ..									
3. ADVANCES RECOVERABLE—									
a. Permanent advances ..	25	-	-						
b. Other advances	969 ~~821~~	- ~~10~~	6 ~~11~~	994 ~~821~~	- ~~10~~	6 ~~11~~	10	-	-
4. REFUNDS OF OTHER THAN CURRENT COLLECTIONS—							1070	-	-
a. Water and Drainage tax ..	21 ~~17~~	- ~~-~~	- ~~-~~	21 ~~17~~	- ~~-~~	- ~~-~~			
b. Others							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									
b. In other securities									
Total Extraordinary and Debt ..	5364 ~~5188~~	14 ~~9~~	10 ~~3~~	5364 ~~5188~~	14 ~~9~~	10 ~~3~~	5440	-	-
Tota's, of Grants I to V ..	139156 ~~139237~~	12 ~~12~~	8 ~~9~~	139156 ~~139237~~	12 ~~12~~	8 ~~9~~	139940	-	-
Total Expenditure ..	144521 ~~144426~~	11 ~~6~~	6 ~~-~~	144521 ~~144426~~	11 ~~6~~	6 ~~-~~	145380	-	-
Balances—									
a. Municipal Fund	-2358 ~~-1576~~	1 ~~14~~	7 ~~6~~	-2358 ~~-1576~~	1 ~~14~~	7 ~~6~~	5080 ~~4838~~	- ~~-~~	- ~~7~~
b. Endowments									
c. Water and Drainage Tax Fund.	5786 ~~6049~~	15 ~~7~~	8 ~~3~~	5786 ~~6049~~	15 ~~7~~	8 ~~3~~			
Grand Total ..	147950 ~~148898~~	9 ~~14~~	7 ~~9~~	147950 ~~148898~~	9 ~~14~~	7 ~~9~~	150460 ~~150218~~	-	7

NOTE TO STATEMENT II.

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

LIABILITIES.

	RS.	A.	P.
Balance of Loans	66690	5	5
Deposits to be adjusted ..	1643 ~~463~~	10 ~~11~~	7 ~~4~~
Other liabilities (in detail) ..			
Total ..	68334 ~~67154~~	- -	- 9

ASSETS.

		RS.	A.	P.
Municipal Balance ..	Cash	3428	14	1
	Securities ..	- ~~4472~~	- ~~8~~	- ~~9~~
Deposit Balance ..	Cash ..	1643 ~~463~~	10 ~~11~~	7 ~~4~~
	Post Office Savings Bank ..			
	Govt. Pro-notes.			
	Landed property ..			
	Other securities.			
Sinking Fund investments				
Other investments				
Funded Capital of endowed institutions, Hospitals, &c.		6,220	12	-
Total ..		11293 ~~11157~~	4 ~~-~~	8 ~~1~~
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.		1244 ~~1437~~	12 ~~11~~	3 ~~8~~
Other assets (in detail)				
Provincial contribution towards the net cost of Upper Secondary Department of the Municipal High School. - - - - - -		54	11	4
Total ..		24177 ~~36915~~	- ~~4~~	7 ~~8~~
Claims—				
Advances Recoverable—				
Permanent advances		175 ~~821~~	2 ~~10~~	- ~~11~~
Advances for works, &c. ..		969	-	6
Total ..		1144 ~~821~~	2 ~~10~~	6 ~~11~~
Grand Total ..		36614	7	9

STATEMENT III.

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

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..	7347	7	2	1. Credited to Municipal funds	1166 ~~693~~	13 ~~6~~	2 ~~10~~
1. Deposits by appellants ..	1086	6	8	2. Returned to appellants ..	433	8	2 ~~4~~
2. Do. by renters ..	100	11	-	3. Do. to renters ..	~~204~~	~~6~~	~~4~~
3. Do. by contractors ..	750	15	7	4. Do. to contractors ..	6750	-	-
4. Do. by Municipal servants				5. Do. to Municipal servants.			
5. Deposits by private parties for work	102	3	2	6. Do. to private parties ..			
6. Other deposits	606 ~~279~~	4 ~~8~~	4 ~~-~~	7. Do. to ~~other depositors.~~ Claimants	~~266~~	~~-~~	~~-~~
				Total ..	8350	5	4
Total Receipts ..	2646 ~~1466~~	8 ~~9~~	9 ~~8~~	Balance* ..	1643 ~~433~~	10 ~~11~~	7 ~~4~~
Grand Total ..	9993 ~~8814~~	15 ~~-~~	11 ~~10~~	Grand Total ..	9993 ~~8814~~	15 ~~-~~	11 ~~10~~

*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	-	8	-	1895-96	
	57	11	8	1897-98	
Renters' deposits	5	2	8	1896-97	
	100	11	-	1897-98	
Contractors deposits ..	750	15	7	1897-98	Amount payable to Contractor having been twice deducted from Messrs Walsh Leve & Co's claim
Municipal servants' deposits ..					
Deposits for work	102	3	2	1897-98	
Miscellaneous deposits (to be specified)					
Amount payable to District Board, being Local Fund share of Tolls	20 325	2 10	2 10	1897-98	
Income Tax less paid to Treasury	1	1	4	Do	
Forfeited carriage allowance kept out of account and now removed to Deposit	-	-	2	Do	
Amount of carts, animals and vehicles taxes paid before 31-3-98 for 1st half of 1898-99	279	8	-	Do	
	1643	10	7		

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

CURRENT.

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

Particulars.	Demand as originally assessed by the Chairman			Remitted by the Council on appeal			Demand as finally settled (column 2 minus column 3).			Amount Collected.			Amount Remitted on account of vacant houses, &c.			Amount Written off as irrecoverable.			Balance (column 4 minus columns 5, 6 and 7).		
1	2			3			4			5			6			7			8		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c.	3537	8	-	439 ~~244~~	8 ~~-~~	- ~~-~~	3098 ~~3293~~	- ~~-~~	- ~~-~~	2950	-	-	-	-	-	-	-	-	148 ~~343~~	- ~~-~~	- ~~-~~
2. " on buildings	8297	-	8	55 ~~56~~	15 ~~15~~	6 ~~10~~	8241 ~~8240~~	1 ~~-~~	2 ~~10~~	7737	3	-	35	-	4	-	-	-	468 ~~467~~	13 ~~13~~	10 ~~6~~
3. " on lands	623	15	8	-	-	-	623	15	8	487	- ~~1~~	1 ~~5~~	-	-	-	-	-	-	136	15 ~~14~~	7 ~~3~~
4. Water and drainage tax on buildings ..	4331	15	-	10	3 ~~10~~	4 ~~6~~	4321	11 ~~4~~	8 ~~6~~	3955	11	10	4 ~~3~~	6 ~~12~~	4 ~~9~~	-	-	-	361	9 ~~11~~	6 ~~11~~
5. " " lands ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Tolls (gross receipts)	10206	12	-	-	-	-	10206	12	-	10206	12	-	-	-	-	-	-	-	-	-	-
7 Tax on domestic Male servants ..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8. Income from markets	397 ~~402~~	9 ~~12~~	- ~~-~~	41	5	4	356 ~~361~~	3 ~~6~~	8 ~~8~~	356 ~~361~~	3 ~~6~~	8 ~~8~~	-	-	-	-	-	-	-	-	-
9. " Slaughter-houses	2117 ~~2112~~	- ~~-~~	11 ~~-~~	-	-	-	2117 ~~2112~~	- ~~-~~	11 ~~-~~	2117 ~~2112~~	- ~~-~~	11 ~~-~~	-	-	-	-	-	-	-	-	-
10. " Cart-stands	852	1 ~~-~~	2 ~~-~~	-	-	-	852	1 ~~-~~	2 ~~-~~	852	1 ~~-~~	2 ~~-~~	-	-	-	-	-	-	-	-	-
11. Private scavenging fees	615 ~~616~~	6 ~~4~~	2 ~~2~~	-	-	-	615 ~~616~~	6 ~~4~~	2 ~~2~~	487	6	2	6	2	-	-	10	-	121 ~~128~~	14 ~~4~~	-
12. Warrant fees																					
13. Tax on vehicles with springs, &c. ..																					
14. " animals																					
15. " carts, &c.																					
16.																					
Total ..	30979	4 ~~4~~	7 ~~6~~	547 ~~352~~	- ~~15~~	2 ~~8~~	30432 ~~30626~~	4 ~~11~~	5 ~~10~~	29149	6 ~~9~~	10 ~~1~~	45 ~~38~~	8 ~~13~~	8 ~~1~~	-	10	-	1237 ~~1437~~	4 ~~11~~	11 ~~8~~

STATEMENT IV-B. —*Municipality of* Kurnool. 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.	~~139~~	~~-~~	~~-~~	139	-	-	139	-	-	94	-	-	8	8	-	36	8	-	-	-	-	
2. „ on buildings	~~132~~	~~14~~	~~8~~	132	14	8	132	14	8	57	12	10	-	12	11	74	4	11	-	-	-	
3. „ on lands	~~35~~	~~8~~	~~3~~	35	8	3	35	8	3	27	8	2	-	-	-	8	-	1	-	-	-	
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 ..	~~110~~	~~3~~	~~6~~	110	3	6	110	3	6	102	12	2	-	-	-	-	-	-	7	7	4	
12. Warrant fees																						
13. Tax on Vehicles with springs, &c.																						
14. „ animals																						
15. „ carts, &c.																						
16. Public garden produce	~~12~~	~~8~~	~~-~~	12	8	-	12	8	-	12	8	-	-	-	-	-	-	-	-	-	-	
Manure	~~138~~	~~-~~	~~-~~	138	-	-	138	-	-	138	-	-	-	-	-	-	-	-	-	-	-	
Total ..	~~568~~	~~2~~	~~5~~	568	2	5	568	2	5	432	9	2	9	4	11	118	13	-	7	7	4	

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

	RS	A.	P.
(1) Total amount outstanding at the beginning of the year*	17851	14	9
(2) Amount advanced during the year	7929	-	6
Total ..	25780	15	3
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	6935	-	-
(*b*) Do. previous years	17701	12	9
Balance outstanding at the end of the year* ..	1144	2	6
Total ..	25780	15	3

* *Details of Balance.*

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

		Rs	A	P	
	District medical and Sanitary officer Kurnool for vaccination	20	-	-	Permanent Advance
	do do do	7	2	-	
	do do do	20	-	-	
	Inspecting School master	3	-	-	
	Hospital Purveyor for diet of patients	100	-	-	
	Water Works Overseer	25	-	-	
1897-98	Goundar Hussain Saib for construction of Drains	50	-	-	Other Advances
	The Chairman for market Buildings	100	-	-	
	Cart agency Contractor, Kurnool city for transit charges of House Service materials - - - -	25	14	-	
	Messrs. George Eahagan & Co.: Value of taps	108	3	-	
	Cart agency-contractor for transit charges on tubes for house service connection - - - -	5	8	-	
	P. W. Inspector for market Building	100	-	-	
	do do do	200	-	-	
	do do do	100	-	-	
	do do do	100	-	-	
	Head Master Municipal High School for purchase of apparatus etc.	131	10	-	
	do do Upper primary School for contingencies etc.	46	2	10	
	Mahaboob Saib Excess payment when refunding deposit.	-	-	2	
	P. Nageswara Rao Divisional Officer's carriage allowance paid	1	10	6	

Total Rs 1144-2-6

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.										
2. Municipal Rates and Taxes.										
(f) Tax on animals	1069	8	"	1075	8	"	+ 6	"	"	(1) Wrongly credited to License fees, now removed to this head.
(h) Tolls Gross Receipts	-	-	-	10206	12	"				
Less Local Fund Share due	-	-	-	2316	8	.				
Amount actually paid	-	-	-	1990	13	2				
Difference due to District Board				325	10	10	−325	10	10	(2) Amount due to District Board, now removed to Deposits. Vide para 1 of official memo - M. G. L&M No. 926 of 15-8-98.
4. Revenue derived from Municipal property and powers etc.										
(d) Hospital Receipts.										
i Sale proceeds of medicines	110	2	9	9	13	9	−99	8	"	(3) Removed to "Other Hospital Receipts"
							− .	12	-	(4) Recovery of dieting charges expunged.
iii Other Hospital Receipts	-	-	-	99	8	"	+99	8	.	(5) Vide item 3 above.
(e) i Income from markets	361	6	8	356	3	8	+ 6	2	"	(6) Wrongly credited to 6 Miscellaneous (b) ii Other items, now removed to this head.
							+ "	11	"	(7) Being the penal interest on market Kist wrongly credited to 6 Miscellaneous (b) ii other items, now removed to this head.
							−12	"	"	(8) Being the amount of refund of current
							net −5	3	.	

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.	
										collections omitted to be deducted from this head, the same having been wrongly included in the Ledger under "Deposits returned to private parties" but omitted in the Deposit statement also.
ii Do. Slaughter Houses	2112	"	"	2117	-	11	+5	-	11	(9) Being the penal interest on Slaughter House Kist wrongly credited to 6 Miscellaneous (b) ii other items, now removed to this head.
iii Do. Cart stands	852	"	"	852	1	2	+ "	1	2	(10) Being the penal interest wrongly credited to 6 Miscellaneous (b) ii other items, now removed to this head.
(f) iii License fees	462	"	"	456	-	-	−6	"	"	(11) Vide item 1 above.
(g) Fines										
i Fines under Municipal and other acts	261	6	"	265	6	.	+4	"	"	(12) Being the amount expunged as refunds of current collections now added.
6. Miscellaneous.										
I (a) Recoveries on account of services etc										
iii Other purposes	6	.	11	1778	14	.	+1553	6	2	(13) Being the net amount of recoveries on account of House service connection wrongly credited to 6 Miscellaneous (b) ii other items, now removed to the head. Vide paragraph 3 of official memo referred to

STATEMENT VI—cont.

Statement of Differences—cont.

Heads of Account.	As per Municipal statement. RS.	A.	P.	As per accompanying Report. RS.	A.	P.	DIFFERENCE. More or less. RS.	A.	P.	REMARKS.
										to above.
							+ 219	6	11	(14) Being the net amount of recoveries on account of House Service connection remitted by the Assistant Sanitary Engineer and erroneously credited to Advances recovered, now removed to this head.
(b) Other receipts.										
ii Other items	1685	14	10	8	6	5	- 7	1	11	(15) Being the amount of 'advances recovered current', erroneously credited to this head, now removed.
							- "	"	2	(16) Being the amount overdrawn and debited to Grant IV, 10 other charges, and refund thereof credited to this head, now expunged from both sides.
							- "	2	"	(17) Do Do debited to medicines and supplies and refund thereof credited to this head, now expunged.
							- 3	12	"	(18) Do Do Do to Grant I 2.(d) iii Contingencies and credited to this head now expunged.
							- 1	1	4	(19) Being unremitted Income Tax credited to this head, now removed to Deposits.
							- 6	2	"	(20) Vide item 6 above.

STATEMENT VI—cont.

Statement of Differences—cont.

Heads of Account.	As per Municipal statement. RS.	A.	P.	As per accompanying Report. RS.	A.	P.	DIFFERENCE. More or less. RS.	A.	P.	REMARKS.
							-1553	6	2	(21) Vide item 13 above.
							-102	3	2	(22) Being the amount to be refunded to House Service applicants out of the amount of Rs 1655-9-4 received on that account and credited to this head, now removed to deposits after crediting Rs 1553-6-2 to item 13 above.
							- "	1	2	(23) Vide item 10 above
							-5	"	11	(24) Do 9 Do.
							- "	11	"	(25) Do 7 Do.
							+2	1	5	(26) Being the amount credited to Advances recovered, now removed to this head.
7. Extraordinary and Debt:-										
(d) Refunds of advances										
ii Other advances	18747	8	8	17701	12	9	- 7	"	"	(27) Being the amount wrongly adjusted to the credit of this head, and to the debit of Grant III 5(c) (ii) Contingencies, now expunged from both sides as there was no amount outstanding under Advances to admit of the adjustment.
							- 6	6	6	(28) Do Do Do to the debit of Grant I (2) (a) now expunged Do Do Do.
							- 49	5	"	(29) Do Do Do and to the debit of Grant I 2(d) iii now

Statement VI. (Continued)

Statement of Differences. (Continued)

Head of Account	As per Municipal Statement			As per accompanying Report			Difference more or less			Remarks.
										now expunged Do — Do — Do.
							-191	2	.	(30) Do — Do — Do, and to the debit of Grant III 1(b) medicines and supplies now expunged Do — Do Do.
							-6	15	.	(31) Do — Do — and to the debit of Grant III 5(c) i Cholera Establishment now expunged - Do. do.
							-839	5	4	(32) Do — Do - and debited to Grant I (1) d Water Supply, but expunged only on the charge side instead of reducing advances also to that extent, now expunged.
							-2	1	5	(33) Vide item 26 above.
							+52	12	.	(34) Amount omitted to be adjusted to the credit of this head, and debit of Grant I (d) Water Supply on 8th July 1897 now adjusted.
							+3	11	4	(35) Amount of advances written off under Council's Resolution No. 8 dated 31st July 1897, but omitted to be adjusted to the credit of this head, and debit of Grant III, (d) Sundries and Contingencies, now done.

Statement VI. (Contd.)

Statement of Differences (Continued).

Heads of Account	As per Municipal Statement			As per accompanying Report			Difference more or less			Remarks.
Charges.										
Grant I 1 New works										
(d) Water Supply	94523	13	7	94884	1	2	-175	.	.	(36) Being the amount erroneously adjusted to the credit of 'Advances recovered current' and debit of Grant I 1(d), now expunged.
							-268	8	.	(37) Amount erroneously adjusted to the credit of 'Advances recovered current' and debit of Grant I 1 (d) Water Supply, now expunged from both sides.
							+52	12	.	(38) Vide item 34 above.
							+750	15	7	(39) Being the amount twice deducted from Messrs Walsh Levet & Co. once in voucher No. 127 and again in voucher No. 286, now added and removed to the credit of Deposits.
Grant I 2. Repairs										
(a) Communication	2062	7	9	2056	1	3	-6	6	6	(40) Vide item 28 above
(d) Water Supply										
ii Establishment	1859	5	8	1835	5	10	-23	15	10	(41) Being the amount erroneously debited to this head instead of to Grant IV 10 (a) i Laying pipes, now removed Vide paragraph 7 of the official memo above quoted.
iii Contingencies	4489	8	2	3184	12	11	-49	5	.	(42) Vide item 29 above.
							-38	.	.	(43) Being the amount of wages of

Statement VI (continued)

Statement of Differences (continued)

Heads of Account	As per Municipal Statement			As per Accompanying Report			Difference More or less			Remarks.
							– "	"	2	(62) Vide item (16) above.
Grant V. Supervision and management										
1. General Establishment.										
(a) Inspection										
ii Conveyance allowance	299	15	11	298	5	5	– 1	10	6	(63) Rs 1-10-8 being the Chairman Delegate's carriage allowance which is inadmissible as he is the Revenue Divisional officer. The amount actually paid, namely, Rs 1-10-6 is now removed to Advances Recoverable, and the sum of pies two which was debited but not paid is now removed to Deposits. Vide item 79 below.
(d) Office contingencies other than b iii as in the annual Statement –	560	2	9	560	8	9	+ "	6	"	(64) Vide item (59) above
Extraordinary and Debt.										
3. Advances Recoverable										
(a) Permanent Advances	–	–	–	25	"	"	+25	"	"	(65) Amount erroneously included under (b) other advances now shown correctly.
(b) Other advances	821	10	11	969	"	6	+131	10	"	(66) Vide item (46) above
							+46	2	10	(67) Vide item (47) above
							+ 1	10	6	(68) Vide item (63) above.

(69)

Statement VI (continued)

Statement of Differences (continued).

Heads of Account	As per Municipal Statement			As per Accompanying Report			Difference More or less.			Remarks.
							+ "	"	2	(69) Amount paid in excess in refunding certain deposits to one Mahoob Sahib Vide item 81, below.
							– 7	1	11	(70) Amount of advance adjusted but wrongly shown as outstanding now corrected.
							–25	"	"	(71) Vide item (65) above
(4) Refunds of other than current collections	17	"	"	21	"	"	+4	"	"	(72) Vide item (12) above.
Balances.										
(a) Municipal Fund	–1576	14	6	–2358	1	7	+781	3	1	(73) Due to foregoing alterations as well as to the correct Water Works Fund balance arrived at with reference to receipts and charges of that Fund.
(c) Water and Drainage Tax Fund . . .	6049	7	3	5786	15	8	–262	7	7	
Note to Statement II.										
Other Assets (in detail.)										
Provincial contribution towards the net cost of the Upper Secondary Department of the Municipal High School.	–	–	–	54	11	4	+54	11	4	(74) Vide para 22 of the above official memo.
Statement III										
Receipts.										
3. Deposits by Contractors	–	–	–	750	15	7	+750	15	7	(75) Vide item (39) above
5. By private parties	–	–	–	102	3	2	+102	3	2	(76) Vide item (22) above
6. Other Deposits	279	8	–	606	4	4	+325	10	10	(77) Vide item (2) above

(78)

Statement [illegible] (continued)

Statement VI (continued)

Statement of Differences. (continued)

Heads of Account	As per Municipal Statement			As per Accompanying Report			Difference more or less			Remarks
							+1	1	4	(78) Vide item (19) above
							+"	"	2	(79) Vide item (63) above.
charges.										
1. Credited to Municipal funds	696	6	10	1166	13	2	+470	6	4	
3. Returned to renters	204	6	4	—	—	.	-204	6	4	(80) Due to correct classification.
7. Returned to Depositors	266	"	"	—	—	.	-266	"	"	
2. Returned to Appellants	433	8	4	433	8	2	-"	"	2	(81) Vide item (69) above.
Balance	463	11	4	+1643	10	7	+1179	15	3	(82) The increase is due to items 2, 19, 22, 39, 63 and 81 above.
Statement IV A.										
Col 1 Tax on arts col. 2	3537	"	"	3537	8	"	+"	8	"	(83) Amount omitted is now added.
col. 3	244	"	"	439	8	"	+195	8	"	(84) Amount now added with reference to remissions in the Demand Register as verified by the Council's Resolution. A separate remission register was not maintained.
col. 4	3293	"	"	3098	"	"	-195	"	"	(85) Due to alterations, vide items (83) and (84) above.
col. 8	343	"	"	148	"	"	-195	"	"	(86) Due to item (85) above. Vide also Balance list verified.
2. Tax on Buildings										
col. 3	56	15	10	55	15	6	-1	"	4	(87) Amount as per Remission List is 56-15-10 -"-"-4 being the error in totalling 56-15-6 +"-5-8 being the amount remitted on No 1441 of 2nd half of 1897-98 omitted to be included 57-5-2 -1-5-8 being the amount collected on 1355 of the 1st half of 1897-98 ("-6-8 on 3-7-97) and ("-15-") collected for both

Statement VI (continued)

Statement of Differences (continued)

Heads of Account	As per Municipal Statement			As per Accompanying Report			Difference more or less			Remarks
										both halves on 4/9/97, having been wrongly included in the remission list.
col: 4	8240	"	10	8241	1	2	+1	"	4	(88) Due to item (87) above.
col: 8	467	13	6	468	13	10	+1	"	4	(89) Due to item (87) above
3. Tax on lands.										
col: 5	487	1	5	487	"	1	—"	1	4	(90) Altered with reference to correct amount collected, vide also para 2 of the Official memo referred to above.
col: 8	136	14	3	136	15	7	+"	1	4	(91) Due to item (90) above and also to Balance list verified.
4. Water and Drainage tax on Buildings.										
col. 3	10	10	6	10	3	4	—"	7	2	(92) Amount as per Remission List 11-"-2 instead of 10-10-6 +"-"-7 being error in totalling 11-"-9 +"-3-10 being the amount remitted on No 3872 of 1897-98, but omitted to be included. 11-4-7 -1-1-3 being collected on No 1115 — "-3-3 } 1st half 1897-98 1116 — "-4-" 1440 — "-3 — 1441 — "-3-" 4020 — "-4-" 2nd half 1897-98 1-1-3 but wrongly included in the Remission list. 10-3-4
Col. 4	4321	4	6	4321	11	8	+"	7	2	(93) Due to correction, vide item (92) above.
col: 6	3	12	9	4	6	4	+"	~~13~~ 9	7	(94) Due to corrections as per correct amount with reference to list.
col: 8	361	11	11	361	9	6	—"	2	5	(95) Due to corrections as per

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Statement VI (continued)

Statement of Differences (continued)

Heads of Account	As per Municipal Statement			As per Accompanying Report			Difference more or less			Remarks.
8. Income from markets										per balance list verified.
col: 2	402	12	..	397	9	..	− 5	3	..	(96) Due to alterations with reference to items 6, 7 and 8 above.
cols: 4 + 5	361	6	8	356	3	8	− 5	3	..	
9. Slaughter houses										
cols: 2, 4 + 5	2112	..	..	2117	..	11	+ 5	..	11	(97) Vide item No. (9) above.
10. Cart Stands										
cols: 2, 4 + 5	852	..	..	852	1	2	+ ..	1	2	(98) Vide item (10) above
11. Private Scavenging fees.										
cols: 2 + 4	616	4	2	615	6	2	— ..	14	..	(99) Due to corrections with reference to correct demand.
col: 6	..	..	..	6	2	..	+ 6	2	..	(100) Due to remissions with reference to bills cancelled ~~though~~ unsupported by remission list.
col: 7	..	10	..	..	..	..	— ..	10	..	(101) Being the amount written off after the close of 1897-98 and wrongly included, now omitted.
col: 8	128	4	..	121	14	..	− 6	6	..	(102) Due to the correct amount inserted with reference to the balance list verified.
IV B. Statement										
1. Tax on arts. col: 2	139	..	..	..	..	..	−139	..	..	
2. Tax on Buildings do.	132	14	8	..	..	..	−132	14	8	(103) Omitted being the amount appertaining to arrears of previous years.
3. Tax on Land do	35	8	3	..	..	..	−35	8	3	
11. Private Scavenging do.	110	3	6	..	..	..	−110	3	6	
Public garden produce do.	12	8	..	..	..	..	−12	8	..	
Manure do	138	..	..	..	..	..	−138	..	..	

1. Tax on arts col: 3

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Statement VI (continued)

Statement of Differences (continued)

Heads of Account	As per Municipal Statement			As per Accompanying Report			Difference more or less.			Rema
1. Tax on arts col: 3	..	..	..	139	..	..	+139	..	..	
2. Tax on Buildings do	..	..	..	132	14	8	+132	14	8	(104) Vide item
3. Tax on Land do	..	..	..	35	8	3	+ 35	8	3	
11. Private Scavenging do	..	..	..	110	3	6	+110	3	6	
Public garden produce do	..	..	..	12	8	..	+ 12	8	..	
Manure do	..	..	..	138	..	..	+138	..	..	

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